

GREGORY N. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

Statement Date: December 20, 2021

Statement No. 1

Account No. Helms.2004

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Page: 1

RE: 2004 Production

Fees

			Hours	
12/31/2020	DEQ	Email to Trustee Herzog and attorney Devassy for Santander answering their question of Helmstetter paying attorneys Tancredi and Hirsh, advising that he testified at his 12/29/20 examination that he had not paid them, other than his parent's payment of \$5,000 to Hirsh	0.20	100.00
01/04/2021	DEQ	Correspondence to Santander's attorney, D. Devassy, summarizing oral examination of Debtor on 12/29/20	0.30	150.00
	DEQ	Teleconference with attorney D. Devassy for creditor Santander who advises of suspicion of hidden assets by Debtor	0.10	50.00
01/05/2021	DEQ	Teleconference with Trustee Herzog to explore cost/benefit considerations of further investigation of possible hidden assets of Debtor as alleged by Nissan's counsel	0.10	50.00
01/07/2021	DEQ	Teleconference with Debtor's attorney R. Hirsh as to (i) additional documents required per oral examination of Debtor, list to come soon	0.20	100.00
01/12/2021	GKS	Telephone conference with Dennis E Quaid re email to Debtor's attorney, Richard L. Hirsh, re status of 2004 examination, supplemental production and examination transcript - discussing objection to discharge, 727 bar date, communicating recommendation to T re same, abandonment of causes of action to debtor	0.20	100.00
01/19/2021	DEQ	Gather all 2004 exhibits for use in abstracting the transcript of the oral examination upon receipt of the transcript	0.30	150.00
	DEQ	Teleconference with R. Hirsh, attorney for Debtor, as to additional documents requested at 12/29/20 examination of Debtor	0.30	150.00
	GKS	Review email and attachments from Valerie, court reporter in FL, re 2004 examination of Debtor	0.30	150.00
		For Current Services Rendered	2.00	1,000.00

Statement No: 1

2004 Production

Total Current Work 1,000.00

Balance Due \$1,000.00

Statement No:

Administration and Investigation

Payments received after 12/20/2021 are not included on this statement.

			<u>Fees</u>	
			Hours	
01/04/2021	DEQ	Correspondence to Trustee Herzog advising of allegation of Nissan's attorney that Helmstetter has concealed large sums of cash, including an analysis of supporting facts and investigative effort required to pursue the allegation	0.30	150.00
	DEQ	Correspondence to Trustee Herzog advising of belief of counsel for Nissan that Helmstetter has concealed large amounts of cash and analysis of the allegation	0.10	50.00
	DEQ	Correspondence to Santander attorney Devassy asking if she concurs with Nissan's allegation that Helmstetter has concealed large amounts of cash	0.10	50.00
01/13/2021	RDS	Telephone conference from Byline Bank re bankruptcy notices and attempting to identify client, advised Michael Helmstetter, debtor, has various business entities and that Debtor's attorney, Richard Hirsh would be a better contact to provide their requested information	0.10	35.00
	DEQ	Teleconference with Trustee Herzog seek authorization to propose a settlement to Hirsh and Tancredi for them to drop the appeal and the estate would quickly seek authorization to sell or abandon to Debtor each of the causes of action scheduled by the Debtor, considering the risks and rewards of same	0.30	150.00
	DEQ	Teleconference with Gregory K. Stern advising of Herzog's agreement in principle of a settlement of the appeal, with Debtor dropping the appeal in return for the estate moving to sell or abandon the other causes of action scheduled by Debtor	0.20	100.00
	DEQ	Teleconference with Debtor's counsel R. Hirsh proposing that Debtor drop appeal in return for Trustee quickly moving to sell or abandon each of the scheduled causes of action, with argument of the merits to both sides of such a proposal	0.30	150.00
	DEQ	Teleconference with Trustee Herzog advising of Hirsh's reaction and limited reservations to the settlement proposal and the next steps required	0.20	100.00
	DEQ	Review email of Debtor's attorney R. Hirsh seeking clarification and confirmation of his understanding of settlement proposal	0.10	50.00
01/14/2021	DEQ	Email to Debtor's attorney R. Hirsh clarifying and confirming the terms of my settlement proposal	0.10	50.00
	DEQ	Teleconference with Debtor's attorney R. Hirsh negotiating changes to settlement proposal relating to the dismissal of Helmstetter's appeal in return for sale of other litigation rights	0.40	200.00
	DEQ	Email to Trustee Herzog responding to his questions pertaining to a section 727 action against Helmstetter	0.20	100.00
01/19/2021	GKS	Teleconference with Trustee Herzog to recommend future action on a Section 727 complaint against Helmstetter	0.30	150.00

Statement No:

Administration and Investigation

			Hours	
04/13/2021	DEQ	Receive from accountant Lois West an email requesting FEIN of estate	0.10	50.00
	DEQ	Email to Lois West providing Helmstetter's social security number but no FEIN for estate	0.10	50.00
04/19/2021	DEQ	Correspondence to Trustee Herzog advising of need to decide to file a complaint against Debtor under section 727 by May 1 or forgo that action, recommending waiving the complaint, with analysis of the facts pertinent to a 727 cause of action	0.30	150.00
	DEQ	Review correspondence of Trustee Herzog agreeing with my recommendation to not file a 727 complaint against Helmstetter	0.10	50.00
	DEQ	Email to Gregory Stern and Monica O'Brien advising of decision to forgo a 727 complaint against Helmstetter and to stand down from preparing such a complaint	0.10	50.00
07/13/2021	GKS	Court - Representation at hearing on RL Hirsh, attorney for debtor, motions to withdraw appearance for debtor in both bankruptcy and adversary cases	0.40	200.00
		For Current Services Rendered	3.80	1,885.00

Expenses

01/25/2021	Reporters On Madison	1,387.75
09/14/2021	Cost - Motion to Sell Causes of Action	188.00
09/14/2021	Postage - 24 X .93	22.32
09/14/2021	Photocopy charges (24 X 15 X .10)	36.00
	Total Expenses	1,634.07
	Total Current Work	3,519.07
	Balance Due	<u>\$3,519.07</u>

Statement No: 1

Claims

Payments received after 12/20/2021 are not included on this statement.

<u>Fees</u>			Hours	
07/19/2021	GKS	Review Quaid's analysis of Pomerantz secured/unsecured poc and attached poc including retainer agreements and invoices	0.30	150.00
07/20/2021	GKS	Reply email to Quaid whether there is any movement on Pomerantz reducing amount of secured claim	0.10	50.00
07/21/2021	GKS	Review Quaid email analyzing Pomerantz's secured claim, basis for objection and amount of claim to be paid by estate	0.10	50.00
08/06/2021	GKS	Review and analyze Kingdom's motion to disqualify BUPD and Quaid's emails to and from Kingdom attorneys	0.30	150.00
10/01/2021	DEQ	Research Illinois law as to essential requirements of the contents of attorney's liens such as Pomerantz	1.20	600.00
10/07/2021	DEQ	Drafting final argument of Trustee's objection to secured claim of Pomerantz	2.10	1,050.00
10/08/2021	DEQ	Research bankruptcy law to determine whether Pomerantz's retainer agreement constitutes an executory contract subject to rejection and therefore leaving attorney with only a quantum meruit claim	3.10	1,550.00
		For Current Services Rendered	7.20	3,600.00
		Total Current Work		3,600.00
		Balance Due		<u><u>\$3,600.00</u></u>

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

Payments received after 12/20/2021 are not included on this statement.

			<u>Fees</u>	Hours	
01/04/2021	GKS	Review Quaid email questioning how to proceed in appeal with appellee's brief overdue 1/13/21 -		0.10	50.00
	DEQ	Check district court docket in Helmstetter's appeal to determine that Tancredi is 3 weeks late in filing his appellate brief before prosecuting a motion to dismiss the appeal due to his failure to file his brief		0.10	50.00
	DEQ	Draft motion to dismiss Helmstetter appeal from Kingdom settlement due to failure of Helmstetter's being three weeks late in filing his brief		1.10	550.00
	GKS	Email to Quaid of need to press motion to dismiss appeal for appellant's failure to file opening brief in support of appeal		0.10	50.00
01/05/2021	DEQ	Teleconference with Trustee Herzog to recommend pursuing a motion to dismiss Helmstetter's appeal for failing to file his opening brief		0.20	100.00
	GKS	Review and revise draft of motion to dismiss appeal and meeting with Monica O'Brien to take action to prosecute our motion		0.30	150.00
	RDS	Draft Notice of Filing for Motion to Dismiss Appeal for Appellant Failure to File Opening Brief.		0.10	35.00
01/07/2021	DEQ	Review docket of Helmstetter appeal as to action of court on Trustee's motion to dismiss for failure of Appellant to file his opening brief on the merits, finding a minute order denying our motion but extending our time to 1/21/21 to file our brief related to the motion to dismiss for lack of standing		0.10	50.00
	GKS	Review and analyze district court's minute order denying T's 2d motion to dismiss Helmstetter's appeal from the Kingdom settlement (.1) - meeting with Rachel S Sandler re same and need to review docket and isolate operative orders, communicate with court's clerk re possible confusion(.1) - Reviewing district court's minute order setting hearing on 1/12/21 for status of appeal (.1)		0.30	150.00
	DEQ	Correspondence to Trustee Herzog advising of confusion of District Court in denying our motion to dismiss Helmstetter's appeal due to no opening brief on merits of appeal having been filed by Helmstetter and proposing a different tactic to achieve the same result		0.30	150.00
	DEQ	Review email of Trustee Herzog directing to file a motion for an extension of time to file our responsive appellate brief on the merits		0.10	50.00
	DEQ	Review Memorandum of Gregory K. Stern directing to close settlement/sale with Kingdom and then move to dismiss on grounds of mootness under section 363		0.10	50.00
	DEQ	Email to Kingdom attorney H. Israel demanding closing of settlement/sale with Kingdom		0.20	100.00
	DEQ	Review Judge Pallmeyer's minute order setting status hearing for 1/12/21 in reference to our motion to dismiss appeal for failure of Tancredi to file opening			

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	brief on merits	0.10	50.00
DEQ	Email to Trustee forwarding the court's minute order scheduling a status hearing for 1/12/21 on Tancredi's failure to file his opening brief on the merits	0.10	50.00
DEQ	Teleconference with Rachel Sandler as to strategy at status hearing scheduled for 1/12/21 on our motion to dismiss for failure of Appellant to file his opening brief on the merits of the appeal	0.20	100.00
RDS	Review minute order pertaining to Trustee's Motion to Dismiss for Failure to File Opening Brief (.1); Teleconference with Gregory K. Stern re Tancredi's alleged confusion over the deadline to file his brief (.1), review docket to determine where confusion arose (.2); Telephone conference with Judge Pallemeyer's chambers re Minute Order, discussion of confusion related to docket and next steps (.2).	0.60	210.00
RDS	Review district court's minute order setting hearing on 1/12/21 (.1); Telephone conference with Quaid to agree on strategy to use for 1/12 hearing (.2)	0.30	105.00
01/08/2021	GKS Review and analyze H Israel and G Blackmanfor Kingdom emails to Quaid refusing a closing of Kingdom settlement and sale to kingdom of estate's interests per settlement (0.10); email to Gary Blackman for Kingdom rebutting same and Trustee's request to close purchase asap despite appeal as no stay of appeal was sought or obtained (0.10)	0.20	100.00
	GKS Review and analyze Quaid email showing docket entries and matters pending including motion to dismiss appeal for lack of standing, appellant's new motion to supplement record by taking new discoveryand Tancredi (counsel for Helmstetter)- extension of time to file opening brief	0.10	50.00
DEQ	Review email of Kingdom attorney G. Blackman questioning wisdom of closing settlement/sale while appeal remains open and questioning the procedure	0.10	50.00
DEQ	Review email of Greg Stern to G. Blackman asserting that closing will lead to dismissal of Helmstetter appeal as moot and asking my concurrence to his position	0.10	50.00
DEQ	Email to Greg Stern affirming basis of dismissal of appeal as moot if Kingdom closes settlement/sale	0.10	50.00
DEQ	Correspondence to Trustee Herzog summarizing the pending actions in the Helmstetter appeal as to (i) the merits, (ii) our motion to dismiss Helmstetter's appeal for failure of Helmstetter to prove standing and (iii) Helmstetter's motion to supplement the record on appeal with new evidence, per Trustee's request to demonstrate that Tancredi failed to file his opening brief on the merits	0.50	250.00
01/11/2021	GKS Review and analyze Quaid email explaining the status of Helmstetter's appeal from approval of Kingdom settlement and pending matters (.1) - conference call with Quaid and Rachel S. Sandler preparing for 1/12 hearing and arguments to be made(.2)	0.30	150.00
	GKS Review and analyze Gary Blackman's email as to closing the Kingdom settlement and Quaid's reply email to same	0.10	50.00

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Prepare analysis of briefs in appeal for tomorrow's status hearing on Tancredi's failure to file his opening brief	0.30	150.00
	DEQ	Teleconference with Trustee Herzog to agree on tactics to use at tomorrow's status hearing to procure dismissal of appeal due to Tancredi's failure to file his opening brief on the merits	0.20	100.00
	DEQ	Review G. Blackman's email complaining of answer or lack of answer to his questions pertaining to unwinding a closing if the appeal is not dismissed as moot after a closing	0.10	50.00
	DEQ	Email to G. Blackman advising of the Trustee's position of dismissing Helmstetter's appeal after a closing of the Kingdom settlement/sale	0.20	100.00
	DEQ	Outline arguments for use at tomorrow's status hearing on Helmstetter appeal from the Kingdom settlement/sale	0.20	100.00
	DEQ	Receive and review "excuse me" letter of opposing attorney Tancredi to Judge Pallmeyer seeking extension until 1/21/21 for filing his opening brief	0.10	50.00
	DEQ	Teleconference with Rachel Sandler as to best manner to oppose Tancredi's request by letter for extension of time to file his brief	0.10	50.00
	DEQ	Teleconference with Trustee Herzog concerning his outrage over Tancredi's ex parte letter to Judge Pallmeyer seeking an extension of time to file his brief	0.10	50.00
01/12/2021	RDS	Court - Representation at status hearing to determine next steps of Appeal.	0.30	105.00
	GKS	Review and analyze Quaid email advising of status of court hearing and new briefing schedule (.1) - Telephone conference with Quaid to consider result of court hearing, new briefing schedule and proceeding with closing of Kingdom sale (.1)	0.20	100.00
	DEQ	Outline argument to present at 9:00 am teleconference court hearing with Judge Pallmeyer on Debtor's appeal from approval of Kingdom settlement due to Tancredi's failure to file his brief for 60 days	0.20	100.00
	DEQ	Court appearance before Judge Pallmeyer via conference call to argue for dismissal of appeal due to Tancredi's failure to file for 60 days his opening brief	0.30	150.00
	DEQ	Teleconference with Trustee Herzog advising of refusal of Judge Pallmeyer to dismiss Debtor's appeal from the Kingdom settlement and instead setting a new briefing schedule	0.20	100.00
01/13/2021	GKS	Review District Court's minute order (docket #36) vacating 1/7/2 order (#33) - clarifying docket regarding pending motions	0.10	50.00
01/19/2021	DEQ	Research standard of review and Rule 52 requirements	1.80	900.00
	DEQ	Teleconference with Trustee Herzog advising of status of appeal, 2004 transcript and settlement negotiations with attorney Hirsh for Helmstetter which appear to be fading	0.10	50.00
	DEQ	Email to Kingdom attorney G. Blackman arguing for quick closing of Kingdom		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
		settlement during appeal	0.30	150.00
01/20/2021	DEQ	Research treatment of fact questions inherent in the appeal from the approval of the Kingdom settlement	2.30	1,150.00
01/22/2021	GKS	Review and analyze Quaid email to Trustee with analysis of debtor's opening brief and email to H. Israel rebutting arguments made in debtor's brief and Temkin affidavit	0.20	100.00
	DEQ	Abstract Tancredi's opening brief in the appeal from the bankruptcy court's approval of the Kingdom settlement	2.20	1,100.00
	DEQ	Correspondence to Trustee Herzog sending Tancredi's opening brief in the appeal from the approval of the Kingdom settlement and also summarizing his arguments and our proposed response	0.30	150.00
	DEQ	Review email of attorney Israel for Kingdom with his comments on Tancredi's brief and defects therein	0.10	50.00
	DEQ	Email to attorney Israel for Kingdom responding about his comments on Tancredi's incorrect standard of review and other errors	0.10	50.00
	DEQ	Research on standards of specificity of findings under Rule 52 as challenged by Tancredi in opening brief	1.10	550.00
01/25/2021	DEQ	Additional research on Rule 52 standards	2.20	1,100.00
	DEQ	Analyze findings made by Judge Cox in her order approving the Kingdom settlement to judge their adequacy under Rule 52 standards	0.30	150.00
	DEQ	Memorandum to Rachel Sandler to discuss need to decide on strategy for responding to Tancredi's challenge to Judge Cox's findings	0.30	150.00
	GKS	Review and analyze Quaid memo re digesting issues inherent in appeal and arguments to be presented	0.20	100.00
01/26/2021	DEQ	Further research of Rule 52 parameters and waiver of insufficiency thereof if appellant failed to request the bankruptcy court to make more specific findings	3.20	1,600.00
01/27/2021	DEQ	Research waiver of Rule 52(a) required findings of fact in absence of taking any testimony	3.60	1,800.00
01/28/2021	DEQ	Shepardize relevant cases rebutting Appellant's arguments on applicability of Rule 52 and review noted cases	2.20	1,100.00
01/29/2021	DEQ	Research evidentiary issues for appellate brief on Helmstetter appeal from approval of Kingdom settlement	2.10	1,050.00
02/01/2021	DEQ	Shepardize cases involving Rule 26 disclosures that Helmstetter failed to comply with	0.40	200.00
	DEQ	Research non-evidentiary nature of bankruptcy schedules	1.60	800.00
02/02/2021	DEQ	Teleconference with Gregory Stern to review current results of research for Trustee's responsive brief in Debtor's appeal from Kingdom settlement and		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
		decide on order of arguments	0.60	300.00
	DEQ	Email to attorney Tancredi demanding filing of transcript in his original designation of the record on appeal	0.10	50.00
	DEQ	Review Tancredi's email blaming the court reporter for error of failing to file in the record on appeal of the transcript of the Kingdom settlement hearing	0.10	50.00
	DEQ	Email to attorney Tancredi rejecting failure of court reporter to prepare transcript for a period in excess of four months and demanding that he immediately correct his error and procure the filing of the transcript in time for use in our brief on appeal of Kingdom settlement	0.10	50.00
	GKS	Telephone conference with Quaid discussing status of research for appellate brief including debtor's error in failing to contest findings at Bankruptcy court level, Debtor's erroneous standard of review, continuing research, roadmap of brief as well as reviewing 9/1/20 order -	0.40	200.00
02/03/2021	DEQ	Receive from Tancredi the transcript of the bankruptcy hearing on 9/01/21 approving the settlement with Kingdom and abstract the contents of the transcript	0.70	350.00
	DEQ	Email to attorney Tancredi acknowledging receipt of transcript and demanding that he file it with the District Court as part of the record on appeal	0.10	50.00
	DEQ	Research the inadmissibility on appeal of the Bero Report as not having been received in evidence and reviewed by the Bankruptcy Court at the hearing on the Kingdom settlement	2.60	1,300.00
02/04/2021	RDS	Draft Motion to Extend Time to file Response to Appellant's Opening Brief.	0.80	280.00
02/08/2021	DEQ	Further research on necessary level of evidentiary support for the decision of Judge Cox approving the Kingdom settlement	1.70	850.00
02/10/2021	DEQ	Research cases under Rule 10 of Appellate Rules for authentication and relevance standards as required for admission into evidence of document to support an appeal to support Trustee's argument that Debtor's BERO report cannot be admitted in evidence nor considered on appeal	3.40	1,700.00
	RDS	Prepare Notice of Filing for Motion to Extend Time to file Response Brief.	0.10	35.00
02/11/2021	DEQ	Outline argument section of Answering brief of Trustee in Helmstetter appeal	3.10	1,550.00
	DEQ	Draft statement of facts for Trustee's appeal brief	3.10	1,550.00
02/12/2021	DEQ	Draft beginning of argument of Trustee's responsive appellate brief in opposition to Helmstetter's appeal of Kingdom settlement	1.60	800.00
02/16/2021	DEQ	Continue drafting first argument section of appellate brief in Helmstetter appeal of Kingdom settlement	2.40	1,200.00
02/17/2021	DEQ	Refine draft of statement of facts for appellate brief of Trustee in opposition to Helmstetter appeal	3.40	1,700.00
02/18/2021	DEQ	Draft second argument as to sufficiency of Court's findings and Debtor's		

Ruscitti/Kingston Litigation and Settlement

Statement No:

			Hours	
		violation of Rule 52(b) remedy allowing Debtor to request amended or additional findings from Judge Cox	3.90	1,950.00
	DEQ	Review email of Kingdom attorney G. Blackman requesting status update of appeal	0.10	50.00
	DEQ	Email to Kingdom attorney G. Blackman providing status update of appeal as to (i) Trustee's motion to dismiss for lack of standing, (ii) Tancredi's motion to supplement the record with new discovery on issue of insolvency and (iii) briefs, Tancredi's opening brief filed and Trustee's brief due on 3/4/21	0.20	100.00
02/22/2021	DEQ	Draft argument section of appellate brief pertaining to evidentiary issues (except Daubert standard required for BERO Group)	2.80	1,400.00
02/24/2021	DEQ	Drafting argument pertaining to evidentiary deficiencies of Helmstetter's use of his Amended schedules and BERO expert report to attempt to prove valuation of Other Causes of Action	4.10	2,050.00
02/25/2021	DEQ	Research issue of Debtor's need to overcome lack of standing of his case based on lacking a pecuniary interest in assets after satisfaction of all claims, expenses and attorney's fees	0.60	300.00
02/27/2021	DEQ	Draft continued argument of the benefits of the Kingdom settlement to the bankruptcy estate as establishing a basis to approve the settlement	3.20	1,600.00
02/28/2021	DEQ	Draft Statement of Case portion of appeal brief in Helmstetter's appeal of the Kingdom settlement	1.40	700.00
03/03/2021	DEQ	Continue drafting Statement of Case section of Responsive Brief of Trustee in Helmstetter appeal of Kingdom settlement	1.60	800.00
	GKS	Begin review and revising draft of appellee brief - pages 1 - 10, of Trustee's responsive brief in opposition to Helmstetter's appeal to District Court from approval of Kingdom settlement	1.50	750.00
	GKS	Continuing review and revising draft, no. 3, of Trustee's appellate brief to District Court in opposition to Helmstetter's appeal from approval of Kingdom settlement- pages 11 - 40 - finalizing draft 3	5.00	2,500.00
03/04/2021	DEQ	Revise and incorporate into Trustee's brief the changes made by Greg Stern	0.40	200.00
	DEQ	Draft Summary of Argument for Trustee's responsive brief in Helmstetter appeal from approval of Kingdom settlement	0.90	450.00
	DEQ	Teleconference with Trustee Herzog to analyze Tancredi's proposal for a settlement conference of the appeal, considering his strategy to put the Trustee in an unfavorable light with Judge Pallmeyer, including the need for Helmstetter to indemnify the estate with collateral if Trustee is to prosecute the other causes of action believed by Tancredi to be valuable, the existence of other alternatives, Tancredi's ulterior motives and best response to make to Tancredi	0.30	150.00
	DEQ	Email to Greg Stern recommending course of action as to Tancredi's proposal for a settlement conference and advising of the opinion of Trustee Herzog as to a response to same	0.20	100.00

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
	MCO	Edit and correct final draft of Trustee's appellate responsive Brief in opposition to Helmstetter's appeal.	0.30	142.50
	GKS	Review, revise and finalize the 4th draft of appellee brief of Trustee in opposition to Helmstetter's appeal, including statement of case and argument sections for filing of the brief today	2.30	1,150.00
	RDS	Analyze draft of Trustee's appellate Responsive brief in opposition to Helmstetter's appeal from the Kingdom settlement, review case citations and update same, format same per Northern District rules, prepare table of contents.	1.40	490.00
03/05/2021	GKS	Telephone conference with Quaid discussing Debtor's appellate lawyer, N. Tancredi's email requesting court assisted settlement conference and drafting an appropriate response to N. Tancredi	0.20	100.00
	DEQ	Teleconference with Gregory Stern explaining impact and dangers to the estate of Tancredi's message proposing a court supervised settlement conference	0.20	100.00
	DEQ	Email to Kingdom attorney, Harold Israel, transmitting a copy of our brief in the Helmstetter appeal and advising of Tancredi's proposal for a court supervised settlement conference as well as trustee's opposition to such a conference	0.20	100.00
	DEQ	Review email of H. Israel regarding status of appeal and his version of the best strategy against Helmstetter's appeal from the Kingdom settlement	0.10	50.00
03/06/2021	GKS	Review and analyze N. Tancredi's email proposing settlement scenarios, including Dennis E. Quaid's emails analyzing N. Tancredi's email, issues inherent within settlement considerations and best courses of action in response thereto	0.20	100.00
	DEQ	Analyze Tancredi's extensive email of his position and method for processing his settlement procedure but note his failure to make a definitive settlement proposal	0.20	100.00
	DEQ	Extensive email to Trustee Herzog advising of Tancredi's proposal for negotiating a settlement procedure but without a definitive proposal and warning of the dangers inherent in his position for Tancredi to sue the third parties scheduled as being liable to the Debtor on Trustee's behalf including inherent delay of that litigation against multiple parties, possible sanctions to estate for Tancredi's litigation errors, difficulty splitting the proceeds with Helmstetter of a personal recovery versus a business recovery which excludes the Trustee, the amount of the Tancredi's contingent fee and allocating settlement authority between Trustee, Tancredi and Helmstetter	0.30	150.00
03/08/2021	GKS	Conference call with Trustee, D. Herzog, advising of Debtor's counsel N. Tancredi's 3/5/21 email proposing settlement and our response thereto in email responding to N. Tancredi, with Trustee declining participation in settlement discussions	0.20	100.00
	DEQ	Teleconference with Trustee Herzog pertaining to (i) merits of Trustee's brief in opposition to Helmstetter appeal and probable future action in that appeal and (ii) best strategy to avoid dangers in negotiating a settlement proposal with		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
		Tancredi involving Tancredi prosecuting future causes of action of Debtor/estate with split of proceeds between estate and Helmstetter	0.50	250.00
	DEQ	Review email of Trustee Herzog demanding renewed effort to press Kingdom to close the settlement/sale and then assert statutory mootness as an additional grounds to dismiss the Helmstetter appeal	0.10	50.00
	DEQ	Teleconference with Trustee Herzog explaining the difficulties in persuading Kingdom to close the settlement/sale and problems inherent in that procedure	0.30	150.00
	DEQ	Teleconference with Gregory Stern directing to compel Kingdom to close settlement/sale and move to dismiss Helmstetter appeal based on statutory mootness or reject the Kingdom settlement and prosecute the litigation with attorney Pomerantz	0.20	100.00
03/09/2021	DEQ	Teleconference with attorney H. Israel for Kingdom as to proposed change of strategy to immediately close settlement/sale with his client, Kingdom, if the Trustee can not dismiss Helmstetter's appeal on grounds of mootness due to Helmstetter's lack of any pecuniary interest in the scheduled causes of action against third parties in excess of all claims which must first be paid	0.20	100.00
	DEQ	Email to Kingdom's attorney H. Israel adding arguments in favor of immediate closing of settlement/sale with Kingdom based on right to a refund of Kingdom upon reversal of order approving the settlement/sale with Kingdom	0.30	150.00
	DEQ	Email to Trustee Herzog and Gregory Stern advising of current approach to Kingdom attorney H. Israel to close the transaction and set up a mootness argument, with a right to refund to Kingdom if the settlement is reversed on appeal	0.10	50.00
03/10/2021	DEQ	Review email of Kingdom attorney H. Israel advising of status of Kingdom's consideration of our arguments for immediate closing of settlement transaction	0.10	50.00
	DEQ	Email to Kingdom attorney H. Israel emphasizing the importance of a quick decision of closing the Kingdom settlement now	0.10	50.00
	DEQ	Email to Trustee Herzog advising of fairly hopeful message of attorney H. Israel regarding consideration of our proposal for an immediate closing of the settlement/sale and without immediate rejection of the concept as has happened on the two prior occasions	0.10	50.00
	DEQ	Review email of Kingdom attorney H. Israel setting forth his research with a recent case upholding doctrine of statutory mootness for Bankruptcy Court approval of a settlement including a sale similar to the Kingdom settlement	0.10	50.00
	DEQ	Email to Trustee Herzog and Gregory Stern advising of second hopeful sign from Kingdom attorney H. Israel of willingness to immediately close the settlement/sale	0.10	50.00
03/11/2021	DEQ	Teleconference with Kingdom attorney Harold Israel who advises of refusal of Kingdom to close settlement/sale pending the current appeal	0.10	50.00
	DEQ	Correspondence to Trustee Herzog advising that Kingdom has refused our request to immediately close the settlement/sale pending Helmstetter's appeal	0.10	50.00

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
03/12/2021	GKS	Review Quaid emails re Kingdom/Ruscitti's refusal to close settlement now and options available to Trustee in light of that decision	0.10	50.00
	DEQ	Correspondence to Trustee Herzog offering three strategic alternatives now that Kingdom has refused to close the settlement during Helmstetter's appeal, being (i) to hire Pomerantz to prosecute the litigation against Kingdom, et. al., (ii) wait for ruling on appeal from judge Pallmeyer or (iii) revoke Kingdom settlement and seek greater monetary realization	0.30	150.00
	DEQ	Email to Gregory Stern to coordinate action to hire litigation counsel Pomerantz for continued prosecution of Kingdom litigation	0.10	50.00
03/16/2021	GKS	Review and analyze Quaid 3/12/21 emails questioning how to proceed in light of Kingdom/Ruscitti's refusal to close settlement until appeal is final, including alternative courses of action of revoking settlement, employing Pomerantz (0.10) and telephone conference with DEQ re same, considering appellant's reply brief is due 3/18, pendency of Santander and Nissan cases, with option of sale or settling those causes of action (0.20)	0.30	150.00
03/17/2021	GKS	Review and analyze Debtor's motion to extend time to file his reply brief in appeal before Judge Pallmeyer	0.10	50.00
03/18/2021	DEQ	Review motion of attorney Tancredi for Helmstetter requesting a ten day extension to file his Reply brief until Sunday, 3/28/21	0.10	50.00
	DEQ	Review email of Trustee Herzog agreeing to make no objection to Tancredi's motion for ten day extension to file his reply brief in appeal of Kingdom settlement	0.10	50.00
03/30/2021	DEQ	Analyze Tancredi's Reply Brief in Helmstetter appeal of the Kingdom settlement and note its deficiencies	1.40	700.00
	DEQ	Correspondence to Trustee Herzog summarizing Tancredi's Reply Brief in Helmstetter appeal, noting its deficiencies and recommending against filing a sur-rejoinder brief	0.30	150.00
04/05/2021	GKS	Review Quaid email analyzing reply brief filed by Tancredi for Helmstetter in appeal to District Court of the Kingdom settlement (0.10) - reply email to Quaid questioning whether Judge Pallmeyer will take the briefs under advisement and rule or require oral arguments	0.20	100.00
04/15/2021	RDS	Telephone conference with Judge Pallmeyer chambers asking whether fully briefed motions and appeal will be taken decided on the briefs or will oral argument be required (negative) but no date for a decision related to same.	0.10	35.00
06/08/2021	DEQ	Email to Kingdom attorney Gary Blackman advising of status of Helmstetter's appeal from settlement with Kingdom that all briefs have been filed and Judge Pallmeyer will decide the appeal on the briefs with oral argument	0.20	100.00
07/14/2021	GKS	Email to Trustee, D. Herzog, and Kingdom counsel, H. Israel and G. Blackman advising of dismissal by Judge Pallmeyer of Helmstetter appeal from the Kingdom settlement and need for scheduling a closing of the settlement (.6) Telephone conference with Trustee advising of Judge Pallmeyer's memorandum opinion and right of Trustee to pursue debtor and appellate		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
		counsel, N. Tancredi for sanctions for prosecuting a frivolous appeal (.2)	0.80	400.00
	DEQ	Analyze Judge Pallmeyer's opinion denying Helmstetter's appeal from approval of settlement with Kingdom	1.40	700.00
	DEQ	Correspondence to Trustee Herzog summarizing rationale of Judge Pallmeyer in denying Helmstetter's appeal from settlement with Kingdom and commenting that the Court's opinion provides a weak basis for Tancredi and Helmstetter to appeal to the Court of Appeals	0.40	200.00
	DEQ	Teleconference with Gregory Stern to evaluate whether Judge Pallmeyer's opinion on Helmstetter appeal would justify a motion for sanctions for bringing a frivolous appeal and the pros and cons of prosecuting such a motion	0.30	150.00
	DEQ	Teleconference with Kingdom attorney Harold Israel demanding an immediate closing of the Kingdom settlement due to the denial of Helmstetter's appeal	0.30	150.00
	DEQ	Teleconference with Trustee Herzog to review Judge Pallmeyer's opinion denying Helmstetter's appeal of the settlement with Kingdom and consider the next action required in the administration of the case	0.30	150.00
	DEQ	Research parameters of sanctions against Helmstetter and Tancredi for prosecuting a frivolous appeal from the Kingdom settlement	1.60	800.00
07/19/2021	GKS	Review H. Israel's email advising of closing of kingdom settlement and his conditions for closing prior to expiration of appeal period to the Court of Appeals	0.10	50.00
07/20/2021	DEQ	Review correspondence of Kingdom attorney Harold Israel agreeing to close now, if indemnified by return of payment if Pallmeyer's order is set aside by Court of Appeals or otherwise	0.10	50.00
	DEQ	Teleconference with Trustee Herzog to assess Kingdom's demand for indemnity and return of payment if Judge Pallmeyer's decision is reversed, in order to allow a closing of Kingdom settlement before expiration of appeal period for Tancredi and Helmstetter from Pallmeyer's opinion, with H. Israel suggesting closing through an escrow at title company	0.10	50.00
	DEQ	Correspondence to Harold Israel, attorney for Kingdom, accepting his proposal to close the settlement now and give indemnity in the form of a joint order escrow at Chicago Title, as well as commenting on the erroneous documents he attached	0.20	100.00
	GKS	Telephone conference with Dennis E. Quaid to assess Kingdom attorney H Israel's email setting additional conditions for closing through CT&T escrow asap with disbursement to be after running of appeal period	0.10	50.00
	GKS	Review Dennis E. Quaid email to Kingdom attorney, H. Israel agreeing to closing through CT&T escrow asap with disbursement to be after running of appeal period	0.10	50.00
07/22/2021	DEQ	Review email of attorney Harold Israel for Kingdom agreeing to escrow but not at Chicago Title, suggesting Wintrust and asking us to draft escrow instructions	0.10	50.00

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Review closing documents (partial) submitted by Harold Israel	0.20	100.00
	DEQ	Email to attorney H. Israel for Kingdom directing him to draft escrow instructions	0.10	50.00
	DEQ	Correspondence to Trustee Herzog transmitting closing documents (partial) from H. Israel for Trustee's execution, with explanations of each	0.20	100.00
07/26/2021	DEQ	Review H. Israel's closing documents for Kingdom settlement as signed by Trustee Herzog to assure all are correct and complete	0.20	100.00
	DEQ	Teleconference with attorney Harold Israel for Kingdom to further negotiate terms of escrow closing of settlement/sale pending appeal period of Helmstetter to Court of Appeals	0.20	100.00
	DEQ	Email to Trustee Herzog advising that attorney H. Israel for Kingdom agreed to private escrow and will confer with client on G. Stern acting as escrowee	0.10	50.00
	DEQ	Teleconference with attorney H. Israel for Kingdom confirming escrow closing of Kingdom settlement with Stern acting as escrowee	0.10	50.00
	DEQ	Teleconference with Gregory Stern to confirm his willingness to act as escrowee to close Kingdom settlement	0.20	100.00
07/27/2021	DEQ	Analyze escrow agreement drafted by attorney Harold Israel for Kingdom, noting deficiencies and annotating draft with comments for corrections	0.90	450.00
	DEQ	Correspondence to Trustee Herzog and proposed escrow agent Greg Stern as to Trustee's comments to Harold Israel draft of escrow agreement and soliciting their changes or comments	0.20	100.00
	DEQ	Extensive correspondence to attorney Harold Israel proposing changes to his draft of escrow agreement per my comments	0.30	150.00
	DEQ	Review the changes made by Kingdom attorney, H. Israel, to his draft of the escrow agreement analyzing same as to the acceptability of the final draft	0.40	200.00
	DEQ	Correspondence to Trustee Herzog and proposed escrow agent Gregory Stern summarizing Harold Israel's second draft of the escrow agreement and the remaining problems of (i) whether the funds can be invested through Stern's IOLTA account, (ii) the acceptability of Israel's convoluted definition of "Final Order", (iii) the right of Kingdom to a refund if the appeals are not concluded by 12/31/21, and (iv) saddling Kingdom with the tax liability for any interest earned on the funds	0.30	150.00
07/28/2021	GKS	Reviewing Quaid email of status of negotiations with Kingdom advising of status of closing of Kingdom settlement(0.10) and reply email to Quaid agreeing to present terms for closing and directing to proceed to close (0.10)	0.20	100.00
	DEQ	Review Gregory Stern's answers to my questions concerning the problems of the escrow agreement drafted by H. Israel to allow the kingdom settlement to be closed prior to the expiration of the appeal period to the Court of Appeals	0.10	50.00
	DEQ	Teleconference with Trustee Herzog to obtain his approval of the escrow agreement with Kingdom after explaining the changes made by Kingdom H.		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
	Israel		0.20	100.00
	DEQ Comprehensive correspondence to attorney Harold Israel negotiating changes to his draft of the escrow agreement and explaining the rationale for same, proposing additional language for insertion therein		0.50	250.00
07/29/2021	DEQ Teleconference with attorney H. Israel for Kingdom to negotiate last terms of escrow agreement for closing of Kingdom settlement		0.20	100.00
	DEQ Analyze new draft of Escrow Agreement received from attorney H. Israel for Kingdom to assure all requested changes have been fully incorporated in the draft		0.40	200.00
	DEQ Email to Greg Stern and Trustee Herzog transmitting Israel's new draft of Escrow Agreement and explaining his new changes, as well as useless of agreement for three weeks duration of the remaining appeal period of Helmstetter to the Court of Appeals		0.20	100.00
	DEQ Review email of attorney H. Israel for Kingdom calculating (erroneously?) the time for Helmstetter to appeal from Judge Pallmeyer's decision and therefore to set the closing date in the event of no appeal		0.10	50.00
	DEQ Re-calculate the time for Helmstetter to appeal from Judge Pallmeyer's decision contrary to Israel's calculation		0.20	100.00
	DEQ Correspondence to attorney H. Israel for Kingdom re-stating the time for an appeal by Helmstetter but offering to use his "extra" day as a margin of error		0.20	100.00
07/30/2021	RDS Review email from Dennis E. Quaid requesting wire instructions for client funds trust account to be sent to Kingdom attorney H. israel (.1); Telephone conference with Harold Israel relaying instructions over the telephone (.1)		0.20	70.00
	DEQ Teleconference with Gregory Stern to explain terms of proposed escrow agreement with him acting as escrowee and win his approval of the terms of that agreement		0.20	100.00
	DEQ Email to attorney H. Israel for Kingdom accepting his latest draft of the escrow agreement and proposing to have signed copies delivered on 8/2/21		0.10	50.00
	DEQ Email directing Gregory Stern and Trustee Herzog to sign and deliver their counterparts of the escrow agreement to Harold Israel, attorney for Kingdom, on 8/02/21, providing Israel's contact information		0.10	50.00
	DEQ Review email of attorney H. Israel requesting delivery of signed closing documents before the closing of Kingdom settlement		0.10	50.00
	DEQ Email to attorney H. Israel for Kingdom refusing his request for delivery of the Trustee's signed closing documents before closing of the Kingdom settlement		0.10	50.00
	DEQ Email to Trustee Herzog requesting his delivery of wire transfer instructions to Kingdom's lawyer, H. Israel, for funding of escrow		0.10	50.00
	DEQ Email reminding attorney H. Israel to forward to Trustee the Kingdom/Ruscitti's signed counterpart of the escrow agreement		0.10	50.00

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
08/04/2021	GKS	Review DEQ email announcing that Kingdom attorney H. Israel advises that Ruscitti doesn't want to fund escrow, but rather wants to wait out appeal time, considering means to expedite closing to protect the interests of the estate	0.10	50.00
	DEQ	Teleconference with attorney H. Israel for Kingdom who announces that Kingdom is pulling out of escrow agreement	0.10	50.00
	DEQ	Teleconference with Trustee Herzog advising that Kingdom pulled out of escrow agreement and next action required, as well as considering whether Helmstetter will or will not appeal to the court of appeals from Judge Pallmeyer's decision denying his appeal from the Kingdom settlement	0.10	50.00
	DEQ	Correspondence to Trustee Herzog and escrowee (Gregory Stern) confirming that Kingdom pulled out of escrow for closing of Kingdom settlement	0.20	100.00
	DEQ	Correspondence to Attorney H. Israel for Kingdom requesting assistance in pursuing disqualification of Pomerantz due to conflicts of interest	0.20	100.00
	DEQ	Review email of Gregory Stern accepting Kingdom pulling out of escrow and directing to close the settlement ASAP, demanding preparation of closing documents	0.10	50.00
	DEQ	Email to Gregory Stern advising that the Kingdom settlement documents have already been prepared and signed by Herzog	0.10	50.00
08/10/2021	DEQ	Per request of Kingdom attorney, H. Israel, to re-calculate the time for Helmstetter appeal to the Court of Appeals, review the docket and note Judge Pallmeyer's 7/12/21 opinion was not docketed until 7/13/21 and a judgment was entered on 7/14/21	0.10	50.00
08/12/2021	GKS	Review Kingdom's attorney H Israel email anticipating Judge Pallmeyer's order dismissing Helmstetter's appeal from order approving the Kingdom settlement becoming final and non-appealable, requesting the Trustee's closing documents, and promising funding of \$555,000 settlement proceeds	0.10	50.00
	DEQ	Review email of attorney H. Israel for Kingdom setting actions to accomplish closing on 8/16/21 including transmittal of closing documents of Trustee	0.10	50.00
	DEQ	Gather and email the Trustee's signed closing documents to attorney H. Israel for Kingdom to be held in escrow until 8/16/21 closing, with instructions to return the documents if the closing fails due to an appeal by Helmstetter	0.20	100.00
	DEQ	Search the Kingdom settlement agreement for any additional documents required of Trustee to accomplish the closing	0.20	100.00
	DEQ	Review email of attorney G. Blackman for Ruscitti asking the meaning of the reference in the settlement agreement to any interest of Zephyr 2020 and the two trusts of Helmstetter and whether those entities have any remaining claim to ownership of the stock of Kingdom	0.10	50.00
	DEQ	Correspondence to attorney G. Blackman describing no transfers of Kingdom stock to either the Helmstetter two trusts nor Zephyr and therefore no ownership of the Kingdom stock by them	0.30	150.00
	DEQ	Review second email of attorney G. Blackman agreeing and concluding the		

Ruscitti/Kingston Litigation and Settlement Statement No:

			Hours	
		Zephyr and Helmstetter trust issue	0.10	50.00
08/13/2021	DEQ	Review docket of Helmstetter's appeal to Seventh Circuit from Judge Pallmeyer's dismissal of his first appeal	0.20	100.00
	DEQ	Research Seventh Circuit appellate procedures for opposing Helmstetter's second appeal	1.60	800.00
	DEQ	Review email of Trustee Herzog pressing for immediate request for sanctions against Helmstetter and his counsel for bringing new appeal	0.10	50.00
	DEQ	Correspondence to Trustee Herzog enumerating need to defeat Helmstetter's second appeal to the Seventh Circuit and then seek sanctions under App. Rule 38	0.30	150.00
	DEQ	Email to Trustee Herzog advising that Helmstetter appealed to the Seventh Circuit	0.10	50.00
	DEQ	Email to Kingdom's attorney, H. Israel, advising that Helmstetter appealed to the Seventh Circuit and closing will fail due to Kingdom's refusal to close until completion of all appeal rights	0.10	50.00
	DEQ	Correspondence to Trustee Herzog and Gregory Stern recommending action to oppose Helmstetter's new appeal to the Seventh Circuit including a motion to dismiss for lack of standing and sanctions after winning the appeal	0.30	150.00
	DEQ	Review email of Ruscitti attorney G. Blackman asking for the time frame of the appeal of Helmstetter to the Seventh Circuit	0.10	50.00
	DEQ	Email to Ruscitti attorney, G. Blackman, advising of indefinite time period for new appeal of Helmstetter to Seventh Circuit	0.10	50.00
	DEQ	Review Seventh Circuit's Handbook regarding appeals and sanctions for frivolous appeals	3.40	1,700.00
08/16/2021	GKS	Review and analyze Docket No. 54 letter from USDC Clerk re notice of appeal and record on appeal, No. 55 Notice of Appeal of 7/13/21 memorandum opinion and 7/14/21 order, No. 56 Docketing Statement, No. 57 & 58 Notice of Docketing, No. 59 Notice of Correction, No. 60 CA Acknowledgment of Receipt, CA case no. 21 - 2466	0.50	250.00
	GKS	Review and analyze Quaid's email to Trustee Herzog recommending seeking sanctions from Helmstetter and counsel Tancredi and excerpt from handbook of 7th Circuit relating to frivolous appeal	0.20	100.00
	GKS	Telephone conference with Trustee Herzog to recommend intention to seek sanctions individually and jointly from debtor and his counsel, N. Tancredi for bringing a frivolous appeal to the 7th Circuit	0.20	100.00
	GKS	Reply email of Dennis E. Quaid to attorney N. Tancredi for Helmstetter advising of Trustee's intention to seek sanctions individually and jointly from debtor and N. Tancredi for frivolous appeal to 7th Circuit	0.10	50.00
	DEQ	Review email of Kingdom attorney H. Israel returning Trustee's signed closing documents due to Helmstetter's new appeal to the Seventh Circuit	0.10	50.00

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Review 7th Circuit docket, Tancredi's docketing statement, notice of appeal, dates of briefs and procedures for Helmstetter's new appeal	0.90	450.00
08/17/2021	DEQ	Draft Rule 9011 and App. Rule 38 letter to Debtor's attorney N. Tancredi warning of sanctions for bring a second frivolous appeal, this time to the 7th Circuit	0.50	250.00
	DEQ	Research 7th Circuit authorities on issue of standing for motion to dismiss	1.40	700.00
08/18/2021	DEQ	Further research on standing issue	1.90	950.00
08/19/2021	DEQ	Email to Trustee Herzog advising of 8/31/21 at 2 pm mediation in 7th Circuit on Helmstetter's new appeal from Kingdom settlement	0.10	50.00
08/24/2021	DEQ	Review email of Trustee Herzog requesting change in mediation date from 8/31 to either 9/2 or 9/3	0.10	50.00
	DEQ	Email to attorney N. Tancredi for Helmstetter requesting agreement to change date of mediation to allow Herzog to participate	0.10	50.00
	DEQ	Draft request to 7th Circuit mediation to re-schedule mediation from 8/31/21 to 9/02/21 to allow Trustee to participate	0.30	150.00
	DEQ	Email to Debtor's attorney Tancredi soliciting his agreement to re-schedule 7th Circuit mediation by 2 or 3 days	0.10	50.00
	DEQ	Teleconference with Debtor's attorney N. Tancredi as to define possible settlement terms of appeal that Tancredi proposed	0.40	200.00
	DEQ	Conference with Gregory Stern pertaining to Tancredi's proposed settlement and 3 conditions to improve same (vacate appeal, re-open auction between Kingdom and Helmstetter with Tancredi offering \$600K and Helmstetter waiving appeal rights	0.20	100.00
	DEQ	Correspondence to Debtor's attorney N. Tancredi proposing three conditions to his \$600K proposal, being (i) re-open auction of Kingdom stock and causes of action against Ruscitti and Kingdom, (ii) proof of funds to pay \$600k, (iii) dismiss appeal and (iv) waive future appeal rights	0.20	100.00
	DEQ	Teleconference with Kingdom's attorney Harold Israel to advise of tancredi's offer of \$600K for the kingdom rights	0.10	50.00
	GKS	Meeting with Monica O'Brien and Dennis E. Quaid discussing status of Helmstetter's 7th Circuit appeal, court of appeals mediation, communications from N. Tancredi proposing \$600,000 competitive bid to buy Kingdom stock and causes of action and sale of Trustee's Kingdom interests to debtor's designated 3rd party, and communicating same to Harold Israel	0.40	200.00
08/25/2021	GKS	Telephone conference with Trustee Herzog adving of status of appeal and extent of communications with Tancredi for Helmstetter proposing sale of Kingdom interests to 3d party related tio Helmstetter to be designated by debtor and amount of sale, all subject to competitive bidding	0.10	50.00
	GKS	Review Gary Blackman's email insisting on closing sale of Kingdom interests,		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

		Hours	
	appeal, objecting to discussions of sale to 3d party (helmstetter) and Kingdom's consent to finally close sale (0.10) - Telephone conference with Quaid to advise of same, with Gregory K. Stern recommendation to Trustee to close sale to Kingdom and need for Quaid to confirm same with Trustee (0.10)	0.20	100.00
DEQ	Review email of Ruscitti/Kingdom attorney G. Blackman objecting to any deal between Trustee and Helmstetter to buy rights to stock and sue Ruscitti because there is a firm deal in place between Kingdom and the Trustee, notwithstanding the lack of a final order due to Helmstetter's appeal	0.10	50.00
DEQ	Correspondence to Kingdom/Ruscitti attorney G. Blackman disputing his firm-deal position due to no final order resulting from Helmstetter's appeals but leaving the door open for negotiations	0.20	100.00
DEQ	Review email of Kingdom/Ruscitti attorney G. Blackman contending that there is a final order approving the settlement despite Helmstetter's two appeals but denying any obligation to close the deal, but indicating a desire to close the deal now in order to negate Helmstetter's appeal to the 7th Circuit	0.10	50.00
DEQ	Teleconference with Gregory Stern pertaining to reconciling Blackman's "close now" position with Tancredi's "pay more" position in favor of letting the Trustee decide but wanting to close ASAP	0.20	100.00
DEQ	Teleconference with Trustee Herzog as to choosing between Blackman's "close now" position versus Tancredi's "pay more" position, deciding to increase price to \$750,000 and let Tancredi/Helmstetter put up or shut up	0.30	150.00
DEQ	Correspondence to Debtor's attorney N. Tancredi proposing an agreement at price of \$750,000, dismissal of 7th Circuit appeal and waiver of future appeal rights	0.20	100.00
08/26/2021	DEQ Review email of Gregory Stern proposing closing with Kingdom of settlement subject to Trustee's concurrence	0.10	50.00
	DEQ Review email of attorney G. Blackman for Kingdom/Ruscitti offering to close settlement today	0.10	50.00
	DEQ Teleconference with Trustee Herzog to consider pros and cons of a closing with Kingdom while Tancredi's proposal remains, deciding to defer closing until the mediation	0.30	150.00
	DEQ Review email of Trustee Herzog directing to defer closing until mediation in 7th Circuit is completed	0.10	50.00
	DEQ Email to Trustee Herzog proposing to sell to Tancredi the other causes of action for \$750,000.00 as well as the Kingdom and Ruscitti stock and litigation	0.10	50.00
	DEQ Gather contact information for CA 7 mediator, Joel Shapiro, for notification required per Cir. R. 33 mediation	0.10	50.00
	DEQ Email to Joel Shapiro, CA 7 mediator, advising of choice of Greg Stern as Appellee's representative in 8/31/21 mediation and providing contact information	0.10	50.00

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Email to Helmstetter attorney N. Tancredi advising that he may make a settlement proposal thru mediation, disregarding earlier deadline	0.10	50.00
08/27/2021	DEQ	Teleconference with Kingdom attorney, H. Israel, who threatens suit against Trustee if estate accepts any offer from Tancredi for Helmstetter	0.20	100.00
	DEQ	Teleconference with Trustee Herzog advising of threat of suit by attorney H. Israel for Kingdom and Israel's garbled interpretation of entry of a "final order" notwithstanding two appeals from that order	0.20	100.00
	DEQ	Email to Gregory Stern warning of threat of suit by Kingdom's attorney H. Israel in event Trustee abandons Kingdom settlement in favor of accepting \$600,000 offer from Helmstetter to buy the right to sue Kingdom	0.10	50.00
	DEQ	Research rules of procedure in 7th Circuit as to form of motions	0.70	350.00
	DEQ	Research doctrine of mootness to support motion to dismiss the Debtor's 7th Circuit appeal	0.80	400.00
08/30/2021	DEQ	Research Judge Pallmeyer's cases on lack of standing to incorporate into new motion to dismiss the 7th Circuit appeal of Helmstetter	2.10	1,050.00
	DEQ	Teleconference with attorney H. Israel for Kingdom/Ruscitti to agree on common points to urge at today's mediation of the 7th Circuit appeal of Helmstetter	0.20	100.00
	DEQ	Research Supreme Court decisions on mootness	3.30	1,650.00
08/31/2021	GKS	Review district court memorandum opinion and the salient decisions contained therein as dismissing first appeal of Helmstetter from order approving Kingdom settlement in preparing for 7th Circuit mediation conference	0.30	150.00
	GKS	Meeting with Trustee Herzog to agree on strategy to employ at 7th Circuit mediation conference	0.10	50.00
	GKS	Telephone conference with Gary Blackman for Kingdom entities to review procedures and strategy at mediation conference, including settlement discussions with N. Tancredi for Helmstetter who threatens to offer \$600,000 to buy rights to sue Kingdom and Trustee's position re Tancredi's offer	0.20	100.00
	GKS	Representation of Trustee (appellee) at 7th Circuit mediation conference with Joel Shapiro, Nicola Tancredi for Helmstetter, debtor and Gary Blackman for Kingdom entities	2.50	1,250.00
	GKS	Meeting with Trustee Herzog to advise of failure of 7th Circuit mediation conference due to inability to reach an agreement with Helmstetter on rival bid to buy rights to sue Kingdom and therefore scheduling closing with Kingdom entities	0.10	50.00
	GKS	Review Gary Blackman email asking of status of 7th Circuit's mediation conference (0.10) - reply email to Gary Blackman advising of status of mediation and demanding that he proceeds with closing of Kingdom settlement and task of seeking dismissal of appeal (0.10)	0.20	100.00
09/01/2021	GKS	Review Gary Blackman's email advising of details of procedures for closing		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

		Hours	
	Kingdom settlement, disposition of Helmstetter's appeal from Bankruptcy Court's approval of Kingdom Settlement and allocation of tasks relating to dismissal of appeal	0.20	100.00
DEQ	Review email of attorney Gary Blackman requesting wire transfer instructions to send settlement consideration and close Kingdom settlement	0.10	50.00
DEQ	Email to Trustee's assistant, Lucy, to send wire transfer instructions to G. Blackman	0.10	50.00
DEQ	Teleconference with Rachel Sandler seeking assistance in clearing delay in sending correct wire transfer instructions to Blackman, Kingdom/Ruscitti's attorney	0.10	50.00
DEQ	Correspondence to attorney Harold Israel, for Kingdom and Ruscitti enclosing Trustee's closing documents	0.20	100.00
DEQ	Review email of Trustee's assistant, Lucy, advising of no evidence of receipt of settlement funds from Kingdom	0.10	50.00
DEQ	Correspondence to attorney G. Blackman for Kingdom seeking evidence of transmittal of settlement funds	0.10	50.00
DEQ	Review email of Trustee's assistant, Lucy, advising of acknowledgement of receipt of settlement proceeds immediately before the close of the wire	0.10	50.00
DEQ	Review email of attorney G. Blackman for Kingdom/Ruscitti advising of proceeding with closing and dismissal of Circuit Court Litigation	0.10	50.00
DEQ	Research of mootness doctrine	1.70	850.00
GKS	Review Trustee Herzog's emails confirming closing of Kingdom settlement and Trustee's receipt of settlement proceeds of \$555,000.00	0.10	50.00
09/02/2021	DEQ Draft Corporate Disclosure Statement for Trustee-Appellee in 7th Circuit appeal of Helmstetter	0.30	150.00
	MCO Telephone conference with 7th Circuit confirming Gregory K. Stern's admission to practice and filing ability (.10); Prepare appearance and Disclosure Form (.20).	0.30	142.50
	DEQ Research 7th Circuit procedures for appeal	0.70	350.00
	DEQ Teleconference with attorney H. Israel for Kingdom/Ruscitti to allocate responsibility for drafting Motion to Dismiss Helmstetter's 7th Circuit appeal	0.20	100.00
	RDS Telephone conference with 7th Circuit Court of Appeals to confirm procedures for registration of our law firm and its filing privileges for appeal.	0.20	70.00
09/10/2021	DEQ Research on standing cases	2.40	1,200.00
09/13/2021	DEQ Continuing research on SCOTUS decisions on prudential standing or dilution of same	3.80	1,900.00
09/14/2021	DEQ Review Kingdom's version of the mootness section of the motion to dismiss		

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

		Hours	
	Helmstetter's CA7 appeal, noting changes required	0.70	350.00
DEQ	Email to attorney, Sean Williams, for Kingdom advising of changes to be made in his version of mootness section of motion to dismiss Helmstetter's CA7 appeal and change of identity of declarant attesting to closing	0.20	100.00
DEQ	Review email of Harold Israel agreeing and in part disagreeing with my changes to his mootness section of motion to dismiss	0.10	50.00
DEQ	Review email of Kingdom attorney G. Blackman refusing to provide declaration of Ruscitti to support fact that settlement closed	0.10	50.00
DEQ	Email to Messrs. H. Israel and G. Blackman, advising of strategy going forward on changes to their section of motion based on mootness	0.20	100.00
09/16/2021	DEQ Analyze CA7 case of Trinity 83 Dev. v Colfin as to limits on mootness doctrine and that Sec 363(m) is a defense, not a mootness doctrine	0.40	200.00
	DEQ Research non-CA7 mootness cases	2.40	1,200.00
09/20/2021	DEQ Complete drafting Motion to dismiss Helmstetter's appeal from Kingdom settlement to CA7.	3.80	1,900.00
09/24/2021	GKS Revise draft of Trustee's Motion to Dismiss Appeal and Trustee Herzog's affidavit	0.80	400.00
	GKS Review Joel Shapiro email requesting update on status of appeal	0.10	50.00
	DEQ Commence drafting Declaration of Trustee Herzog in support of motion to dismiss Helmstetter's appeal in 7th Circuit from Kingdom settlement	0.30	150.00
09/28/2021	DEQ Draft substantive portions of declaration of Trustee Herzog to support motion to dismiss appeal of Helmstetter to Court of Appeals	1.10	550.00
09/30/2021	DEQ Revise and refine the Trustee's Motion to Dismiss Helmstetter's appeal in the 7th Circuit based on mootness and lack of standing	1.30	650.00
	RDS Review, revise and updated Motion to Dismiss Helmstetter's appeal in Seventh Circuit	0.60	210.00
10/02/2021	DEQ Review new briefing schedule set by Seventh Circuit for Helmstetter appeal on Tancredi's motion forwarded by Gregory Stern	0.10	50.00
	DEQ Responsive email to Gregory Stern advising that while Seventh Circuit granted Tancredi's motion to extend briefing schedule for Seventh Circuit appeal, that Court will take more seriously the Trustee's substantive motion to dismiss for want of jurisdiction	0.10	50.00
10/04/2021	DEQ Review email of attorney H. Israel complaining of Trustee's failure to prosecute motion to dismiss Helmstetter's appeal to the Seventh Circuit	0.10	50.00
	DEQ Correspondence to attorney H. Israel for Kingdom/Ruscitti advising that the Trustee did in fact file on 9/30/21 a motion to dismiss Helmstetter's appeal to the Seventh Circuit and forward copy to him	0.20	100.00

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Review email of attorney H. Israel who apologies for not seeing the Trustee's motion to dismiss Helmstetter's appeal on the docket of the Seventh Circuit and proposing joint action to defeat any response from Tancredi	0.10	50.00
	DEQ	Revise and refine draft correspondence to attorney N. Tancredi for Helmstetter warning of intent of Trustee to seek sanctions for prosecuting a frivolous appeal to the Seventh Circuit from Judge Pallmeyer's dismissal for lack of standing and jurisdiction his first appeal	0.20	100.00
10/11/2021	GKS	Review and analyze debtor/appellant's motion in 7th Circuit to extend time to respond to motion to dismiss for lack of standing and Equitable Mootness	0.20	100.00
	DEQ	Correspondence to Gregory Stern explaining Tancredi's history of delaying briefs and asking for extensions to to file same, with Seventh Circuit accommodating his requests	0.20	100.00
10/13/2021	DEQ	Search docket of Seventh Circuit for order on Tancredi's motion for extension of time to respond to Trustee's motion to dismiss appeal, finding none	0.10	50.00
	DEQ	Review order of Seventh Circuit extending Tancredi's time to respond to Trustee's motion to dismiss appeal by directing Tancredi to respond to same in his opening brief	0.10	50.00
	DEQ	Review correspondence to Trustee Herzog speculating that Seventh Circuit appears ready to sanction Tancredi for a frivolous appeal	0.10	50.00
10/21/2021	DEQ	Review email of attorney D. Devassy for Santander asking of status of Seventh Circuit appeal	0.10	50.00
	DEQ	Email to attorney D. Devassy for Santander advising of status of Debtor's appeal to Seventh Circuit	0.10	50.00
10/29/2021	GKS	Review debtor's motion to extend time to file 7th Circuit appellate brief	0.20	100.00
11/11/2021	DEQ	Review last pleading filed by attorney Tancredi for Helmstetter in the District Court appeal to ascertain the types of arguments he will raise in his main brief in the Seventh Circuit appeal	0.30	150.00
11/27/2021	DEQ	Email to attorney D. Devassy for Santander to advise that attorney Tancredi for Helmstetter is seeking from the 7th Circuit another extension until 12/06/21 to file his opening brief if our case	0.10	50.00
		For Current Services Rendered	162.30	80,430.00
		Total Current Work		80,430.00
		Balance Due		<u>\$80,430.00</u>

Statement No:

Litigation - Causes of Action

Payments received after 12/20/2021 are not included on this statement.

			<u>Fees</u>	Hours	
02/15/2021	DEQ	Teleconference with attorney R. Hirsh pertaining to status of Nissan adversary litigation		0.10	50.00
03/26/2021	DEQ	Teleconference with attorney Tatelbaum for Nissan demanding payment of \$2.5 M that Helmstetter's schedules shows Nissan owes the estate		0.20	100.00
	DEQ	Draft demand letter to Nissan attorney Tatelbaum formally demanding payment by Nissan to estate of \$2.5M		0.30	150.00
	DEQ	Teleconference with attorney Devassy for Santander demanding payment of \$7.5 M that schedules of Helmstetter shows Santander owes to the estate		0.20	100.00
	DEQ	Correspondence to Santander attorney D. Devassy formally demanding payment of \$7.5 M that the Helmstetter schedules shows Santander owes the estate		0.20	100.00
	DEQ	Email to Trustee Herzog outlining strategy to make demands on all scheduled litigation defendants and then offer by Motion to sell the causes of action in lieu of settlements		0.20	100.00
03/29/2021	DEQ	Review email of attorney Tatelbaum for Nissan denying liability per Helmstetter's schedules for any liability		0.10	50.00
	DEQ	Review email of attorney Devassy for Santander denying liability to Helmstetter because Helmstetter has no pending action against Santander		0.10	50.00
	DEQ	Email to attorney Devassy for Santander rebutting her no liability argument due to no pending action because a new action could always be filed at any time		0.10	50.00
	DEQ	Review email and attachments of attorney Devassy for Santander making new argument of no liability due to (i) judgment in favor of Santander and against Helmstetter's business, New City, and (ii) default entered against Helmstetter in pending litigation		0.20	100.00
04/23/2021	DEQ	Email to Debtor's attorney R. Hirsh requesting addresses of 6 potential defendants to recover funds of the estate		0.20	100.00
	DEQ	Draft demand letter to counsel for 2401 S. Michigan Corp and County Mayo Corp for payment to estate of \$1.5 M per Debtor's schedules		0.40	200.00
	DEQ	Draft demand letter to counsel for Bennita Berke for payment of unpaid purchase price of stock in Helmstetter's Indiana business		0.40	200.00
	DEQ	Draft demand letter to attorney T. Griseta for World Business Lenders for payment to estate of \$2.5 M per the Debtor's schedules		0.40	200.00
	DEQ	Draft demand letter to Terry Gaouette, accountant, for payment to estate of \$3.5 M per Debtor's schedules		0.40	200.00

Statement No:

Litigation - Causes of Action

			Hours	
	DEQ	Draft demand letter to attorney D. Hefter for Monty Merz for payment of damages for predatory loan arrangement per the Debtor's schedules	0.40	200.00
	DEQ	Draft demand letter to counsel for Kerri Fallon-Helmstetter for payment of \$91.196 for obstructing Helmstetter's tax refund from 2014	0.40	200.00
	DEQ	Review rebuttal email of attorney Whitman Brisky for 2401 S. Michigan Corp and County Mayo Corp to Trustee's demand letter for payment to estate of damages incurred by Helmstetter	0.20	100.00
04/26/2021	GKS	Review Quaid's email to Debtor's attorney, R.Hirsh, requesting further information re parties listed in Ex A and amended schedules (0.10); Review Quaid's email demand to attorney for 2401 South Michigan Corp, Maureen Joyce, County Mayo and the attorneys reply email to Quaid (0.10); and review Quaid's email to attorney for Bonita Berke re stock purchase with demand (0.10)	0.30	150.00
04/27/2021	DEQ	Email to attorney W. Brisky for 2401 Michigan landlord requesting documents to support his defense to cause of action and rebutting his preliminary position	0.20	100.00
	DEQ	Email to Trustee Herzog advising of willingness of attorney Brisky for landlord at 2401 S. Michigan to provide the documents upon which he bases his defense to the cause of action of \$1.5M	0.10	50.00
04/28/2021	DEQ	Teleconference with Trustee Herzog to update the status of pursuing other causes of actions against (i) Nissan, (ii) Santander, (iii) 2401 S. Michigan Corp and County Mayo Corp, (iv) accountant Gaouette, (v) B. Berke, (vi) World Business Lenders, (vii)Monty Merz (viii) Kerri Fallon	0.20	100.00
04/30/2021	DEQ	Teleconference with Debtor's attorney R. Hirsh who advises of new cause of action, this one for malpractice against Kevin Benjamin, for malpractice in not filing a chapter 11 case for Helmstetter	0.20	100.00
	DEQ	Email to Trustee Herzog advising of Debtor fourth amended schedule to list a new cause of action, this one for malpractice against attorney Kevin Benjamin, Debtor's original attorney, for not filing a chapter 11 case and advise of the difficulties for the Trustee to prosecute such a cause of action due to privilege issues and no monetary damages	0.20	100.00
05/02/2021	DEQ	Review and tabulate new addresses of potential defendants for causes of action provided by Debtor's attorney R. Hirsh but note the substantial amount of redactions of addresses	0.20	100.00
	DEQ	Email to Debtor's attorney R. Hirsh complaining of redactions of most of the new addresses which he just provided and demand for receipt of all information	0.10	50.00
	DEQ	Review correspondence of counsel for ex-wife and creditor, Kerri Fallon, responding to my demand letter for payment of \$91,196 and denying liability	0.20	100.00
	DEQ	Correspondence to Trustee Herzog advising of substance of response of ex-wife, K. Fallon to my demand letter and recommendation as to action in regard to same	0.30	150.00
05/04/2021	DEQ	Review amended schedule B filed by Debtor's attorney R. Hirsh, listing		

Statement No:

Litigation - Causes of Action

			Hours	
		malpractice action against first attorney for Debtor, K. Benjamin for failing to advise to file a chapter 11 case	0.10	50.00
	DEQ	Correspondence to Trustee Herzog advising of nature of amendment to schedules filed by attorney Hirsh for Debtor and difference in filing from verbal description of Hirsh the other day	0.20	100.00
	DEQ	Review response to my demand letter received from attorney T. Griseta for World Business Lenders and his uncertainty whether he needs to respond or if main counsel for WBL will do so as to substance of transaction	0.10	50.00
	DEQ	Responsive email to attorney T. Griseta for World Business Lenders as to timing of any substantive response from his client to my demand letter	0.10	50.00
05/05/2021	DEQ	Review second amendment to Schedule B by Debtor's attorney R. Hirsh after yesterday's filing of similar amendment, all alleging malpractice cause of action by first Debtor's attorney K. Benjamin	0.10	50.00
	DEQ	Review extensive response of attorney C. Johnson for Benitta Berke to my demand letter and the attached corporate documents supporting her position	0.40	200.00
	DEQ	Email to attorney C. Johnson for Benitta Berke acknowledging her response and disputing two of her points of defense as to grant of security interest to Berke (fraudulent obligation) and sole right of company to sue for unpaid capital contributions (not for original contribution)	0.10	50.00
	DEQ	Review correspondence to Trustee Herzog complaining that Debtor's schedules listing the several causes of action are not truthful based on the substance of the responses received to date from the potential defendants	0.10	50.00
05/11/2021	DEQ	Email to attorney W. Brisky for landlord at 2401 S. Michigan, demanding his production of enumerated documents which he earlier agreed to provide	0.20	100.00
	DEQ	Review email of T. Griseta for World Business Lenders agreeing to provide documents pertinent to cause of action upon receipt from litigation counsel and requesting further pages of transcript of Helmstetter's testimony under Rule 2004	0.10	50.00
	DEQ	Retrieve testimony of Helmstetter regarding World Business Lenders from his Rule 2004 transcript for transmittal to T. Griseta	0.20	100.00
	DEQ	Email to attorney T. Griseta for World Business Lenders providing Helmstetter's further testimony under Rule 2004 regarding cause of action against World Business Lenders	0.20	100.00
05/17/2021	DEQ	Review email of attorney W. Brisky for Landlord of 2401 S. Michigan in defense of Debtor's cause of action against Landlord	0.10	50.00
	DEQ	Review pleadings provided by Landlord's attorney W. Brisky of corporate bankruptcy cases submitted in support of defense that Debtor continued to use the leased premises	1.10	550.00
	DEQ	Review transcripts of bankruptcy hearings in prior corporate bankruptcy case submitted by Landlord's attorney W. Brisky to support his defense of no constructive eviction of that auto dealer and therefore no damages suffered	3.10	1,550.00

Statement No:

Litigation - Causes of Action

			Hours	
05/18/2021	DEQ	Review email of Landlord's attorney W. Brisky with his summary of his defenses to the Debtor's cause of action	0.10	50.00
06/03/2021	DEQ	Analyze pleadings sent by attorney T. Griseta for World Business Lenders as to litigation prior to bankruptcy between Debtor, Daly's and two lenders as to identity of owners of Stewart Avenue realty and nature of Helmstetter's liability for pretending to own someone else's property to use as collateral for a loan to his business	0.70	350.00
	DEQ	Email to attorney T. Griseta for World Business Lenders outlining future action in Trustee's pursuit of scheduled cause of action against his client	0.10	50.00
	DEQ	Correspondence to Trustee Herzog describing content of pleadings sent by attorney Griseta relating to Debtor's alleged cause of action against World Business Lender when it seems that the Debtor was liable to the creditor for misrepresentation of his ownership interest in the collateral	0.20	100.00
	DEQ	Review email of Trustee Herzog asking if Debtor's misrepresentation of owning the Stewart realty is sufficient to support an action to revoke his discharge for concealment of assets	0.10	50.00
	DEQ	Correspondence to Trustee Herzog answering that there is no basis to seek to revoke Helmstetter's discharge while he falsely claimed in loan documents to own an interest in the realty, he never did and truthfully scheduled no ownership interest and that any wrong was committed to a creditor who chose not to complain	0.20	100.00
06/16/2021	DEQ	Review email of Debtor's attorney R. Hirsh explaining lack of requested response from Debtor on issue of World Business Lenders and Stewart realty	0.10	50.00
	DEQ	Email to Trustee Herzog advising of Helmstetter ducking response as to issue of World Business Lenders	0.10	50.00
06/17/2021	DEQ	Teleconference with Trustee Herzog to advise him of status of Helmstetter case, retirement of Debtor's main attorney, R. Hirsh, impact of that retirement on case, and status of non-response by Helmstetter on issue of estate's cause of action against World Business Lender	0.20	100.00
	DEQ	Correspondence to attorney T. Griseta for World Business Lenders responding to his request for abandonment by advising that all information has not yet been collected and offering a business solution of settlement rather than him litigating with Tancredi after abandonment	0.20	100.00
07/07/2021	DEQ	Teleconference with Debtor's counsel, R. Hirsh, reiterating demand for explanation of Helmstetter's involvement with World Business Lenders in Stewart realty, in order to evaluate the strength of the scheduled cause of action against World Business Lenders	0.20	100.00
	DEQ	Correspondence to Helmstetter's attorney, R. Hirsh, formally demanding explanation of World Business Lenders cause of action or commencing a complaint to revoke the Debtor's discharge	0.20	100.00
07/12/2021	DEQ	Review email of Debtor's counsel, R. Hirsh, excusing his lack of response to my questions concerning the scheduled cause of action against World		

Statement No:

Litigation - Causes of Action

		Hours	
	Business Lenders due to email troubles with Helmstetter	0.10	50.00
	DEQ Correspondence to Trustee Herzog advising of Hirsh's excuse of email troubles with Helmstetter as reason for delay of providing an explanation of the cause of action against World Business Lenders	0.20	100.00
07/15/2021	DEQ Analyze proof of claim of Pomerantz for purpose of objection to his Attorney's Lien	0.90	450.00
	DEQ Comprehensive correspondence to Trustee Herzog and Gregory Stern as to change in financial dynamics of case caused by Pomerantz's assertion in his proof of claim of an attorney's lien for \$166K.	0.70	350.00
	DEQ Teleconference with Trustee Herzog pertaining to size of Pomerantz's attorney lien and method of calculation of same	0.20	100.00
	DEQ Review email of Debtor's counsel, R. Hirsh, who provides further excuses for lack of response regarding cause of action scheduled against World Business lenders	0.10	50.00
	DEQ Gather information from schedules as to cause of action against Pomerantz	0.40	200.00
	DEQ Draft demand letter to Pomerantz for damages caused by malpractice and conflicts of interest	0.40	200.00
	DEQ Draft demand letter to Michael Moody for payment of damages for malpractice	0.30	150.00
	DEQ Research of Illinois law as to requirements for Attorney's Lien of Pomerantz	0.60	300.00
07/19/2021	DEQ Review correspondence to Debtor's attorney R. Hirsh of evasive nature of not providing Helmstetter's response as to scheduled cause of action against World Business lenders	0.10	50.00
	DEQ Email to Trustee Herzog reporting receipt of evasive response from Helmstetter as to scheduled cause of action against World Business Lenders but recommending ceasing further investigation due to apparent lack of substance and value of the cause of action	0.20	100.00
07/20/2021	DEQ Review Pomerantz's response to Trustee's demand letter	0.20	100.00
	DEQ Correspondence to Trustee Herzog and Gregory Stern advising of Pomerantz's response to demand letter	0.10	50.00
07/22/2021	DEQ Review Gregory Stern's email pertaining to grounds to disallow Pomerantz's attorney's lien, requiring further thought and research	0.10	50.00
	DEQ Teleconference with Trustee Herzog pertaining to grounds for disallowing Pomerantz's attorney's lien	0.20	100.00
	DEQ Research grounds for valid attorney's liens under Illinois law, including case of In re Kleckner (Olsen v Russell), 93 BR 143	1.20	600.00
07/23/2021	DEQ Further research on attorney's liens in Illinois	0.80	400.00
07/30/2021	DEQ Correspondence to attorney R. Hirsh for Helmstetter requesting detailed		

Statement No:

Litigation - Causes of Action

			Hours	
		information supporting he scheduled cause of action against Pomerantz for malpractice and fraud	0.20	100.00
08/04/2021	DEQ	Teleconference with Michael Moody who requests extension of time to 8/06/21 to respond to my demand letter for payment of scheduled cause of action	0.10	50.00
	DEQ	Teleconference with Attorney R. Hirsh for Debtor pressing him for detailed statement of Helmstetter describing the basis of the cause of action scheduled against Pomerantz	0.20	100.00
08/06/2021	DEQ	Review Ruscitti's motion to disqualify Pomerantz as counsel due to conflicts of interest based on prior representation by Pomerantz of Ruscitti, noting reference to affidavit of Ruscitti and Memorandum of law which have not been provided by Ruscitti's counsel	0.30	150.00
	DEQ	Email to Attorney Lutz for Ruscitti requesting copies of Ruscitti's Affidavit and Memorandum of Law pertaining to the disqualification motion against Pomerantz in the Circuit Court Litigation	0.10	50.00
	DEQ	Review email of attorney Lutz for Ruscitti refusing to provide the Ruscitti Affidavit and Memorandum of Law on the disqualification motion against Pomerantz because they were not filed in the Circuit Court Litigation	0.10	50.00
	DEQ	Email to attorney Lutz for Ruscitti repeating request for the Ruscitti Affidavit and Memorandum of Law on the Pomerantz disqualification motion due to their existence and in the agreement of cooperation	0.10	50.00
	DEQ	Review email of attorney Lutz for Ruscitti refusing to deliver the Ruscitti Affidavit and Memorandum of law pertaining to the Pomerantz disqualification motion based on grounds of privilege	0.10	50.00
	DEQ	Email to attorney Harold Israel for Kingdom/Ruscitti complaining of Lutz's refusal to provide the Ruscitti Affidavit and Memorandum of Law on the Pomerantz disqualification	0.10	50.00
	DEQ	Review the multi-page response of Michael Moody to my demand letter for payment of the damages claimed by Helmstetter	0.40	200.00
	DEQ	Correspondence to Trustee Herzog summarizing the response of Michael Moody to my demand letter for payment of damages per the scheduled cause of action	0.20	100.00
	DEQ	Email to attorney Michael Moody acknowledging his response to my demand letter and asking for identification of the source of depth of Helmstetter's allegations raising the dispute	0.10	50.00
08/10/2021	DEQ	Research Sections 108 (a) and 301(b) to calculate the time for the Trustee to prosecute litigation against third parties per Schedules of Debtor as 2 years from Petition Date being 10/09/21	0.30	150.00
	DEQ	Correspondence to Trustee Herzog advising of 10/09/21 deadline for filing actions against third parties scheduled as liable to Debtor or sale of those actions to purchasers	0.10	50.00
	DEQ	Review email of Trustee Herzog agreeing with calculation of 10/09/21 as the		

Statement No: 1

Litigation - Causes of Action

			Hours	
		deadline for suing third parties scheduled as liable to the estate	0.10	50.00
08/11/2021	DEQ	Gather schedules, exhibits and notes containing information of Debtor's alleged causes of action against his partners and creditors for preparation of motion to sell those actions	1.90	950.00
08/16/2021	DEQ	Review Debtor's former attorney Hirsh's email describing the factual basis of the malpractice claim against Pomerantz as "failing to aggressively prosecute the Kingdom litigation"	0.10	50.00
	DEQ	Email to Trustee Herzog advising of Helmstetter's description of Pomerantz's alleged malpractice	0.10	50.00
	DEQ	Email to Debtor's former attorney R. Hirsh requesting Debtor's agreement to testify in any proceeding involving Pomerantz's malpractice	0.10	50.00
	DEQ	Commence draft of motion to sell the causes of action scheduled by the Debtor	2.30	1,150.00
08/19/2021	DEQ	Correspondence to attorney D. Devassy exploring joint action against Tancredi's frivolous appeals in her case (Santander winning interpleader suit for Fiat credits) and from Pallmeyer dismissal in our case	0.20	100.00
	DEQ	Review email of attorney Devassy for Santander promising to report on Tuesday concerning her defense of Tancredi's appeal in Fiat v. Santander	0.10	50.00
	DEQ	Review email of attorney Tancredi for Debtor agreeing to have Helmstetter give testimony against Pomerantz on malpractice allegations	0.10	50.00
	DEQ	Email acknowledgement to Debtor's attorney Tancredi of his promise for Helmstetter to testify against Pomerantz	0.10	50.00
	DEQ	Email to Trustee Herzog advising that Tancredi promises Helmstetter's testimony against Pomerantz	0.20	100.00
	DEQ	Review second email of Debtor's attorney Tancredi expressing hope for abandonment of causes of action against third parties	0.10	50.00
	DEQ	Email to Trustee Herzog advising of Tancredi's email hoping for abandonment of causes of action against third parties	0.10	50.00
	GKS	Review and analyze Debtor's attorney, N. Tancredi's emails requesting release of causes of action to debtor (0.10) - telephone conference with DEQ to analyze same and agree on an appropriate response to Tancredi	0.20	100.00
	DEQ	Complete draft of Motion to sell causes of action against third parties	2.30	1,150.00
08/24/2021	DEQ	Teleconference with Santander attorney D. Devassy regarding proposed sale of the Debtor's cause of action against her client, timing of same and proposed terms	0.30	150.00
08/25/2021	DEQ	Review email of attorney D. Devassy for Santander sending order of 7th Circuit granting an extension to Tancredi to file his opening brief	0.10	50.00
	DEQ	Email to attorney D. Devassy for Santander commenting that the new briefing		

Statement No:

Litigation - Causes of Action

			Hours	
		schedule that the 7th Circuit gave to Tancredi will force him to file briefs in both his appeal of the Kingdom settlement and in the appeal of the New City v. Santander case at the same time period	0.10	50.00
	DEQ	Review email of attorney D. Devassy for Santander advising me of briefing schedule in her case, which schedule overlaps the briefing schedule in our case	0.10	50.00
	DEQ	Email to attorney D. Devassy for Santander commenting on the overlap of briefing schedules in her and our 7th Circuit appeals and that Tancredi will be busy writing briefs in both appeals at the same time, leading to prediction of his seeking an extension of time in our case after obtaining two extensions in Devassy's case	0.10	50.00
	DEQ	Review email of attorney D. Devassy concurring on likelihood of Tancredi seeking further extensions of time to file his 7th Circuit briefs	0.10	50.00
08/26/2021	DEQ	Draft abandonment section of Motion to Sell causes of action at public auction	1.30	650.00
09/03/2021	DEQ	Draft additional service list of targeted defendants of Other Causes of Action to be sold by Trustee's motion	1.00	500.00
09/06/2021	MCO	Update and finalize draft of Motion to Approve Bid Procedures and for Approval of Sale of Causes of Action, Bid Procedures and proposed order.	0.80	380.00
09/08/2021	DEQ	Revise Motion to Sell Causes of Action to expand the description of the 11 causes of action being sold	0.90	450.00
	DEQ	Draft bid procedures for sale of Causes of Action, motion and first order	0.70	350.00
	DEQ	Draft order approving bid procedures for sale of Helmstetter cause of action	0.50	250.00
	DEQ	Draft correspondence to remnant buyer, Cranehill Capital, to interest in purchase of Helmstetter causes of action	0.20	100.00
	DEQ	Draft correspondence to remnant buyer, Oakpoint Partners, to interest in purchase of Helmstetter causes of action	0.10	50.00
	DEQ	Draft correspondence to remnant buyer, Tannor Partners, to interest in purchase of Helmstetter causes of action	0.20	100.00
	DEQ	Draft correspondence to remnant buyer, finalizebankruptcy, to interest in purchase of Helmstetter causes of action	0.10	50.00
09/10/2021	DEQ	Teleconference with attorney Tancredi for Helmstetter regarding settlement of disputes and return of Other Causes of Action to Helmstetter per his request, advising of imminent noticing of Trustee's motion to offer for sale the Other Causes of Action	0.50	250.00
	DEQ	Teleconference with Trustee Herzog advising of Tancredi's "settlement call" and Tancredi's advise that Helmstetter may bid to purchase Other Causes of Action to stop targeted defendants from buying their way out of future litigation with Helmstetter	0.30	150.00
	DEQ	Review email of Trustee Herzog predicting bids from targeted defendants to		

Statement No:

Litigation - Causes of Action

			Hours	
		avoid litigation with Helmstetter	0.10	50.00
09/13/2021	DEQ	Draft additional service list of targeted defendants of Other Causes of Action to be sold by Trustee's motion	0.80	400.00
09/14/2021	DEQ	Proofread and correct three addresses of Service List of Targeted Defendants	0.10	50.00
	DEQ	Conference with Monica O'Brien to decide on best strategy for setting dates of auction, conducting final sale hearing and conducting the auction in the event that multiple bidders participate	0.20	100.00
09/23/2021	DEQ	Teleconference with attorney C. Tatelbaum for Nissan to explore possible sale of Other Cause of Action to his client	0.30	150.00
09/24/2021	DEQ	Review email from attorney C. Tatelbaum with ABI case review on trustee's sale of causes of action	0.20	100.00
	DEQ	Email to attorney C. Tatelbaum for Nissan distinguishing In re: Helmstetter from the case review he delivered and pressing for an offer to buy the cause of action against Nissan	0.10	50.00
	DEQ	Review and analyze objection of Santander to Trustee's motion to sell causes of actions	0.20	100.00
	DEQ	Conference with Trustee Herzog to advise of nature of Santander objection to Motion to Sell Causes of Action and intended counter arguments to be made at hearing	0.20	100.00
	DEQ	Email to attorney D. Devassy for Santander seeking withdrawal of her objection to sale of actions	0.10	50.00
	DEQ	Review email of attorney H. Israel for Kingdom/Ruscitti threatening objection to sale of actions	0.10	50.00
	DEQ	Review nature of Kingdom's attorney H. Israel's objection to sale	0.10	50.00
	DEQ	Email to attorney H. Israel for Kingdom/Ruscitti agreeing to incorporate his language into order approving bidding procedures for sale of actions	0.20	100.00
	DEQ	Review email of attorney H. Israel for Kingdom/Ruscitti agreeing to refrain from objecting to sale of actions.	0.10	50.00
	GKS	Review and analyze Santander limited objection to motion to approve bid procedures (0.10) - Debtor's objection to said motion (0.10) - and objections to said motion by World Business Lenders and County Mayo Corp	0.30	150.00
09/25/2021	DEQ	Review email of Trustee Herzog commenting on shortsighted strategy of targeted defendants objecting to sale of actions against them instead of seeking efficient settlements with Trustee	0.10	50.00
	DEQ	Email to Trustee Herzog advising of short-sighted strategy of even more of the targeted defendants in objecting to the Trustee's sale of actions	0.10	50.00
	DEQ	Review email of attorney Tancredi for Helmstetter including notice of objection to sale of actions and note defect of same as not having been filed with Court		

Statement No:

Litigation - Causes of Action

		Hours	
	on the ecf system	0.10	50.00
DEQ	Email to Trustee and Gregory Stern advising of further objection to Trustee's sale motion from attorney Tancredi for Helmstetter and probable purpose of same to force an abandonment of the actions by the Trustee to Helmstetter	0.20	100.00
DEQ	Review objection of County Mayo and 2401 S. Michigan landlord to Trustee's motion to sell actions, noting similarity to the form of objection of Santander	0.20	100.00
DEQ	Email to Trustee Herzog sending the objection of County Mayo and 2401 S. Michigan to Trustee's motion to sell actions and commenting on defects of the objection	0.10	50.00
DEQ	Review notice of objection of World Business Lenders to Trustee's motion to sell actions	0.10	50.00
DEQ	Email to Trustee Herzog sending the notice of objection of World Business Lenders to Trustee's Motion to sell the actions and comment on probable purpose of same	0.20	100.00
09/27/2021	DEQ	Teleconference with attorney D. Devassy for Santander pertaining to Trustee's counter-arguments to her objection to the Trustee's motion to sell the actions	0.20 100.00
DEQ	Teleconference with attorney Tancredi for Helmstetter pertaining to his objection to the Trustee's motion to sell the actions and alternatives to same	0.30	150.00
DEQ	Teleconference with attorney Whitman Brisky for County Mayo and 2401 S. Michigan landlords to debate merits of his objection to Trustee's motion to sell actions and negotiate the terms of a possible sale of sale to his client	0.30	150.00
DEQ	Teleconference with Gregory Stern to coordinate strategy for tomorrow's hearing on Trustee's motion to sell actions in order to overcome five objections thereto	0.20	100.00
DEQ	Email to Trustee Herzog summarizing today's discussions with the five objectors to the Trustee's motion to sell the cause of actions	0.20	100.00
DEQ	Review new draft of Monica O'Brien of order approving bid procedures for sale of Helmstetter's causes of action to assure inclusion of H. Israel's language	0.10	50.00
DEQ	Email to attorney H. Israel for Kingdom/Ruscitti advising of filing of revised draft order approving bid procedures with his requested language	0.10	50.00
DEQ	Review email of attorney H. Israel for Kingdom/Ruscitti confirming refraining from objecting to bid procedures based on inclusion of language excluding any action against his clients	0.10	50.00
DEQ	Teleconference with attorney T. Griseta for World Business Lenders to attempt to resolve his objection to the Trustee's sale of causes of action, without success	0.20	100.00
DEQ	Teleconference with attorney N. Tancredi for Helmstetter to negotiate Helmstetter's purchase of Other Causes of Action for \$100,000	0.20	100.00
DEQ	Draft argument for Trustee Herzog's review to use at 9/28/21 haring on		

Statement No:

Litigation - Causes of Action

			Hours	
		trustee's Motion to Sell Other Causes of Action	0.30	150.00
	GKS	Telephone conference with Quaid to agree on strategy to use re bidding procedures motion at 9/28/21 hearing	0.20	100.00
09/28/2021	DEQ	Prepare argument for today's hearing on Trustee's Motion to Sell Causes of Action	0.30	150.00
	DEQ	Attend court hearing via zoom on Trustee's motion to sell causes of action	0.60	300.00
	DEQ	Review email of attorney Whitman Brisky for Landlords agreeing to withdraw objection to Trustee's motion to sell causes of action	0.10	50.00
	DEQ	Email to attorney W. Brisky for Landlords soliciting a bid to purchase the cause of action against the Landlords now that he has agreed to withdraw his objection to the Trustee's motion to sell those actions	0.10	50.00
	DEQ	Prepare Trustee Herzog's testimony in support of Motion to Sell Causes of Action at today's hearing	0.40	200.00
	GKS	Court - Representation at hearing on Trustee's motion to approve bid procedures and for approval of sale of causes of action	0.40	200.00
09/30/2021	DEQ	Review briefing schedule entered in adversary of Nissan v Helmstetter to track the dates	0.20	100.00
	DEQ	Review Email of Trustee Herzog directing to change bidding procedures for sale of Other Causes of Action to permit auction bidding if more than one bid is received	0.10	50.00
	DEQ	Conference with Trustee Herzog to consider changes to bidding procedure	0.30	150.00
	RDS	Review Appellant's Motion to Extend Time to File Brief (.1); Draft Objection to Extension (.5)	0.60	210.00
10/01/2021	DEQ	Teleconference with attorney C. Tatelbaum for Nissan to inquire into breakdown of settlement negotiations with Tancredi, attorney for Helmstetter, over Tancredi's demand of payment by Nissan to Helmstetter, objecting due to any such funds constituting property of the estate	0.10	50.00
	DEQ	Email to Trustee Herzog advising of breakdown of settlement negotiations between Helmstetter and Nissan over demand by Tancredi for Nissan to pay Helmstetter, and any such payment would constitute property of the estate	0.10	50.00
	DEQ	Email to attorney Tatelbaum for Nissan warning that any settlement payment by Nissan must be made to trustee as property of the estate	0.10	50.00
	DEQ	Review email of attorney Tatelbaum for Nissan regarding prosecuting adversary against Helmstetter instead of buying from estate the cause of action	0.10	50.00
10/02/2021	DEQ	Correspondence to Gregory Stern explaining difference in legal position of Nissan justifying its refusal to buy the estate's cause of action against Nissan due to the pendency of Nissan's adversary against Helmstetter which will dispose of any cause of action held by Helmstetter on grounds of res judicata		

Statement No:

Litigation - Causes of Action

			Hours	
		if Nissan prevails	0.20	100.00
	GKS	Review and analyze Nissan attorney, C. Tatelbaum, emails advising of Tancredi demanding settlement payment from Nissan to Helmstetter as said claim belonging to bankruptcy estate (0.10) - Reply email to Nissan attorney claiming for estate any settlement payment from Nissan (0.10)	0.20	100.00
10/11/2021	DEQ	Review response of Benitta Berke to Trustee's motion to sell causes of action, noting (1) self interest as potential defendant, (2) conflict of interest in raising issues of no action to sell but if sell, improper bidding procedures and demand for disclosure that there is nothing to sell	0.20	100.00
	DEQ	Correspondence to Trustee summarizing response/objection of Benitta Berke to motion to sell cause of action against her, noting the defects in her several arguments and the contradictions between her arguments	0.10	50.00
	DEQ	Review Trustee's email agreeing with my criticism of logic expressed in response of Benitta Berke to Trustee's motion to sell estate's cause of action against her	0.10	50.00
	DEQ	Draft first half of Trustee's response to objections of targeted defendants to Trustee's motion to sell causes of action against said targeted defendants, developing background and argument	3.20	1,600.00
10/13/2021	DEQ	Teleconference with Trustee Herzog regarding need to revise Trustee's response to objections to sale of causes of action to adequately respond to objections	0.20	100.00
	DEQ	Review objection/response of World Business Lender to Trustee's motion to sell estate's cause of action against it, noting defects in same	0.20	100.00
	DEQ	Review amended objection/response of Santander Bank to Trustee's motion to sell cause of action against it, noting new arguments raised and defect in logic of all of its arguments	0.30	150.00
	DEQ	Review amended response of Landlord's, County Mayo and 2401 S. Michigan, arguing in support of Trustee's motion to sell causes of action	0.20	100.00
10/27/2021	DEQ	Research lack of standing of parties indebted to estate to object to sale or collection procedures used by Trustee	0.90	450.00
	DEQ	Peruse Tancredi's brief for Helmstetter filed in 7th Circuit case of New City Historic v Santander to gain insight on the arguments he will make in Helmstetter's appeal in 7th Cir. with brief due on 11/01/21	0.60	300.00
	DEQ	Email to Santander attorney D. Devassy commenting on nature of Tancredi's brief filed in his appeal of Santander judgment in interpleader case as telling of similar arguments expected from him in his appeal of the Kingdom settlement	0.10	50.00
11/01/2021	DEQ	Draft arguments of Trustee in response to objections of Targeted Defendants in Trustee's Motion to Sell Causes of Action	3.90	1,950.00
11/02/2021	MCO	Meeting with Quaid and the Trustee to strategize to overcome objections to sale by modification of bid procedures.	0.30	142.50

Statement No:

Litigation - Causes of Action

			Hours	
	MCO	Draft amended bid procedures (.40); update and finalize draft of Omnibus Response (.50); Draft Notice of Filing (.10)	1.00	475.00
	DEQ	Complete draft of Trustee's Response to objections to Trustee's Motion to Sell causes of action made by several Targeted Defendants	1.20	600.00
	DEQ	Review and revise new bidding procedures for Trustee's sale of causes of action and as attachment to Trustee's Response to objections to the Trustee's motion	1.10	550.00
11/15/2021	DEQ	Prepare for 11/16/21 hearing on Trustee's motion to sell causes of action by reviewing all five objections to the motion, the Trustee's Response thereto and outline arguments to use at hearing	1.70	850.00
11/16/2021	DEQ	Correspondence to Trustee Herzog summarizing possible outcomes of today's hearing and next action required in each event	0.30	150.00
	DEQ	Conference with Trustee Herzog to consider best arguments to employ at today's hearing on Motion to Sell causes of action and future strategy	0.20	100.00
	GKS	Meeting with Quaid and Trustee to analyze negotiations with N. Tancredi, Helmstetter attorney, as to conditional offer to purchase causes of actions and litigation matters for up to \$500,000, contingent on financing term, and arguments at scheduled court hearing	0.20	100.00
	DEQ	Teleconference with attorney D. Devassy for Santander to seek to negotiate her objection to Trustee's motion to sell causes of action	0.30	150.00
	DEQ	Teleconference with attorney N. Tancredi for Helmstetter soliciting offer to purchase causes of action, who then proposes a \$500,000 offer to purchase all causes of action	0.20	100.00
	DEQ	Conference with Trustee Herzog to plan strategy to employ at today's hearing to sell causes of action in order to overcome the six objections of Targeted Defendants and the Debtor and to respond to the Debtor's offer thru Tancredi of an offer of \$500,000	0.40	200.00
	DEQ	Correspondence to attorney Tancredi for Debtor offering to accommodate his \$500,000 offer to purchase the causes of action by delaying auction for 60 days to allow him to procure financing	0.20	100.00
	DEQ	Telephone call from attorney Tancredi for Helmstetter to negotiate terms of his \$500,000 offer and resist his renewed effort to force the Trustee to abandon those causes of action	0.30	150.00
	DEQ	Second conference with Trustee Herzog to advise of developments with attorney Tancredi for Helmstetter in making contradictory positions (i) on terms of \$500,000 offer to purchase all causes of action and (ii) his push for abandonment of causes of action in lieu of sale	0.20	100.00
	DEQ	Review email of attorney D. Devassy for Santander advising of new dates for her brief in Tancredi's appeal in 7th Circuit in New City matter	0.10	50.00
	DEQ	Email response to attorney D. Devassy as to coincidence of 7th Circuit briefing schedules for the New City and Kingdom settlement appeals of Tancredi	0.10	50.00

Statement No: 1

Litigation - Causes of Action

		Hours	
DEQ	Prepare for hearing on Trustee's motion to sell causes of action by planning argument	0.30	150.00
DEQ	Attend court hearing before Judge Cox on Trustee's motion to sell causes of action to argue in support of motion and for denial of objections of 5 targeted defendants and Debtor, succeeding in obtaining approval of revised bid procedures, with DOTC	0.50	250.00
DEQ	Revise draft order approving bid procedures	0.60	300.00
DEQ	Revise Bid Procedures to conform to changes approved by Judge Cox	0.50	250.00
DEQ	Teleconference with attorney D. Devassy questioning the identity of the bidder for \$500,000 between Tancredi individually and Helmstetter or other party	0.20	100.00
DEQ	Email to all counsel revised draft order approving bid procedures and revised bid procedures	0.10	50.00
DEQ	Review objections of attorney J. Paulsen for World Business Lenders to our revised draft order and bid procedures as well as demanding a copy of the \$500,000 offer	0.10	50.00
DEQ	Review objections of attorney Cindy Johnson for Berke to language of draft order and bid procedures	0.10	50.00
DEQ	Review objection of attorney Whitman Brisky to language of draft order and bid procedures	0.10	50.00
DEQ	Email \$500,000 offer of Tancredi for Helmstetter to attorneys Paulsen for World Business Lenders and Tatelbaum for Nissan per their requests	0.10	50.00
DEQ	Revise bid procedures to incorporate changes proposed by attorney C. Johnson for Berke	0.30	150.00
DEQ	Email to all counsel with second revised bid procedures	0.20	100.00
11/17/2021	DEQ Review second change to bid procedures proposed by attorney C. Johnson for Berke	0.10	50.00
DEQ	Revise bid procedures to incorporate second change proposed by attorney C. Johnson for Berke	0.20	100.00
DEQ	Review change to bid procedures proposed by attorney Whitman Brisky for Landlords	0.10	50.00
DEQ	Revise bid procedures to incorporate changes proposed by attorney W. Brisky for Landlords	0.20	100.00
DEQ	Review correspondence of attorney C. Johnson for Berke commenting on language of draft order and bid procedures	0.10	50.00
DEQ	Review correspondence to attorney W. Brisky for Landlords commenting on language of draft order and bid procedures	0.10	50.00

Statement No:

Litigation - Causes of Action

			Hours	
	DEQ	Review correspondence of attorney C. Tatelbaum for Nissan commenting on language of draft order and bid procedures	0.10	50.00
	MCO	Update and finalize draft of order approving bid procedures and filing same with the COurt.	0.40	190.00
	MCO	Meting with Trustee Herzog to prepare arguments in support of Trustee's Motion to Sell at continued hearing for sale of causes of action.	0.20	95.00
11/23/2021	DEQ	Review email of Landlords' counsel, W. Brisky, complaining that the wrong set of bid procedures was attached to the order entered by the court	0.10	50.00
	DEQ	Review entered order and attached bid procedures and confirm that an incorrect version of bid procedures was erroneously attached	0.10	50.00
	DEQ	Correspondence to Monica O'Brien requesting correction of attachment of bid procedures in substitution for erroneous version	0.10	50.00
11/26/2021	DEQ	Extract the updated version of the Bid Procedures for attachment to a Corrected order to resolve the mistake	0.20	100.00
11/30/2021	DEQ	ft Notice of Sale for Twenty Largest Creditors of the sale of the Causes of Action	1.20	600.00
		For Current Services Rendered	74.30	36,992.50
		Total Current Work		36,992.50
		Balance Due		<u>\$36,992.50</u>

Statement No: 1

Professionals

Payments received after 12/20/2021 are not included on this statement.

			<u>Fees</u>	Hours	
01/18/2021	DEQ	Review correspondence of attorney Tancredi for Debtor seeking a continuance of Stern's fee petition		0.10	50.00
01/19/2021	GKS	Preparing for hearing on interim fee petition for compensation for services rendered to Trustee including reviewing application		0.30	150.00
	DEQ	Attend Zoom hearing on first interim fee petition of Gregory K. Stern in order to testify on the worthiness of the services rendered		0.70	350.00
	GKS	Representation at hearing before Judge Cox on attorneys' 1st application for allowance of interim compensation for services rendered to Trustee		0.40	200.00
02/09/2021	GKS	Review and analyze debtor's response to fee application of Counsel for Trustee and amended affidavit (0.10) - emails to and from RLH re deficiency in filing objection without response (0.10)		0.20	100.00
	DEQ	Review Tancredi's Response to the Stern fee petition, being a duplicate Notice of Filing without any Response		0.10	50.00
	DEQ	Email to Gregory Stern advising of Tancredi's failure to properly file his Response to the Stern Fee Petition		0.10	50.00
	DEQ	Email to Attorney Tancredi for Helmstetter advising that he failed to file by 2/08/21 his Response to the Stern Fee Petition but only filed duplicates of the Notice of Filing		0.20	100.00
02/10/2021	GKS	Review and analyze debtor's response in opposition to 1st application for allowance of interim compensation to Trustee's Counsel		0.30	150.00
	GKS	Review and analyze Dennis E. Quaid's email re proposed outline of Trustee's reply to debtor's response/objection to 1st fee application of Trustee's Counsel		0.10	50.00
	DEQ	Review Response filed by attorney Tancredi for Helmstetter to Stern fee petition, noting repeated argument of "no fees for working on bad settlement with Kingdom/Ruscitti"		0.20	100.00
02/11/2021	MCO	Review and update Reply of Trustee in Support of Interim Compensation to Trustee's Counsel and in opposition to Helmstetter's objection		0.30	142.50
	GKS	Review and analyze debtor's objection to Trustee attorneys' 1st application for allowance of interim compensation (0.2) - review, revise and finalize draft of reply to debtor's objection (0.80)		1.00	500.00
	DEQ	Draft Reply of Gregory Stern to objection of Tancredi for Helmstetter to first interim fee petition of Trustee's Counsel		1.10	550.00
02/16/2021	GKS	Court - Representation at cont'd hearing on GKS' 1st application for allowance of interim compensation - telephone conference with RLH re case, Tancredi failure to appear at court hearing prosecute objection to allowance of interim compensation		0.40	200.00

Statement No: 1

Professionals

			Hours	
08/10/2021	DEQ	Edit time entries for inclusion in second application for compensation of Trustee's Counsel	3.90	1,950.00
11/09/2021	DEQ	Edit narrative of services rendered to Trustee in second application for compensation for counsel for trustee	2.70	1,350.00
11/11/2021	DEQ	Complete editing of narrative of services rendered on behalf of Trustee in Counsel's second application for compensation	1.10	550.00
11/22/2021	DEQ	Proofread time entries for second fee petition	0.70	350.00
11/27/2021	DEQ	Editing the time entries for defending the two appeals of the Debtor from approval of the Kingdom settlement	1.60	800.00
11/30/2021	DEQ	Draft additional portions of Second Fee Petition to explain status of sale of Other Causes of Action and Helmstetter's appeal in 7th Circuit from approval of Kingdom settlement	2.20	1,100.00
	GKS	Review, revise and finalize draft of second application for allowance of interim compensation, cover sheet, order	1.00	500.00
		For Current Services Rendered	18.70	9,342.50
		Total Current Work		9,342.50
		Balance Due		<u>\$9,342.50</u>
		Total Balance Due		<u>\$134,884.07</u>